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The Journal of domestic appliances.

1905

[London]



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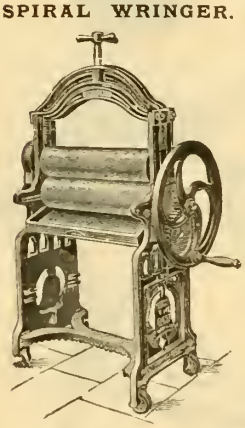


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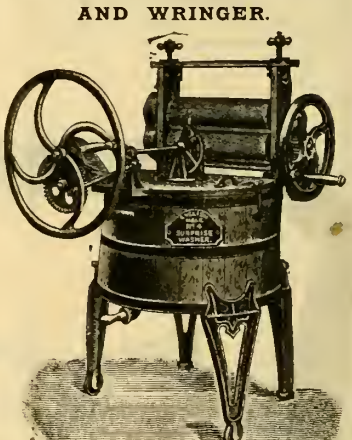
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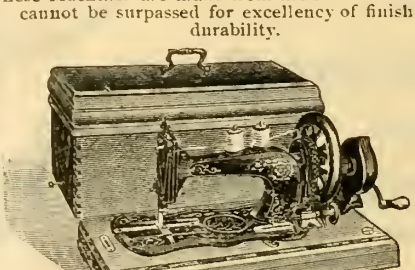
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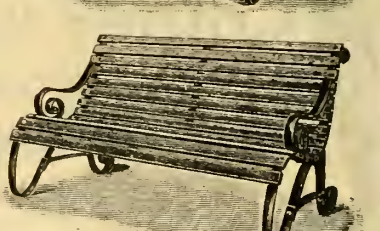




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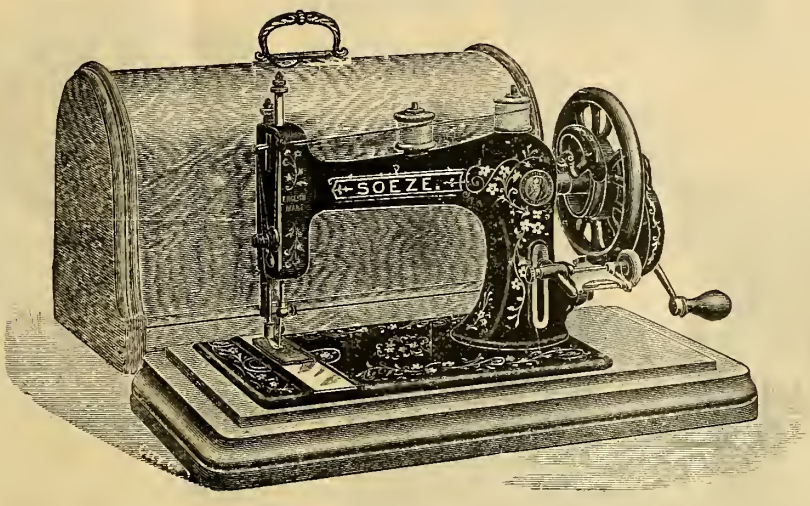


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☞ **Please note, in addition to the usual accessories, we are now giving with the "Soeze" a Ruffler or Friller. These are usually charged 3/- each. It is a most useful appliance, and, as fashions are at present, is almost indispensable to the operator.**

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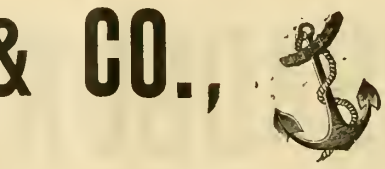
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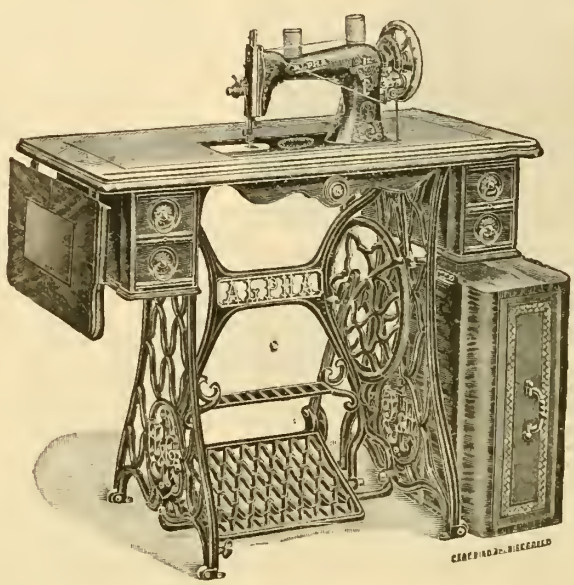
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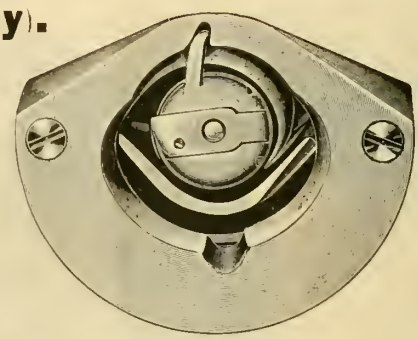
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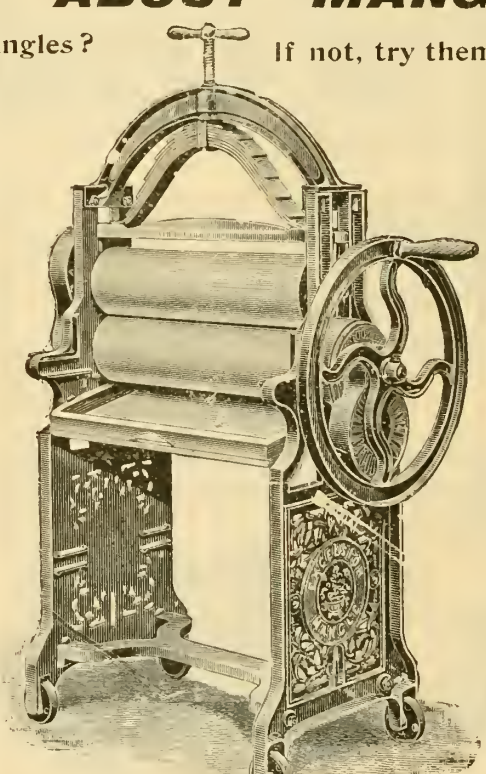
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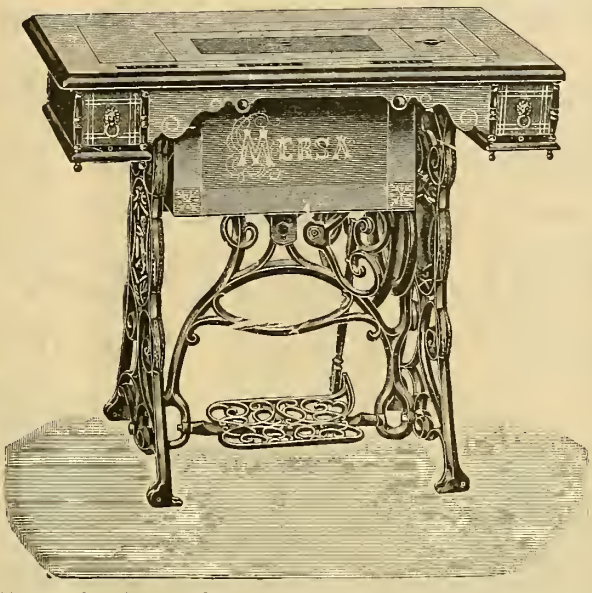
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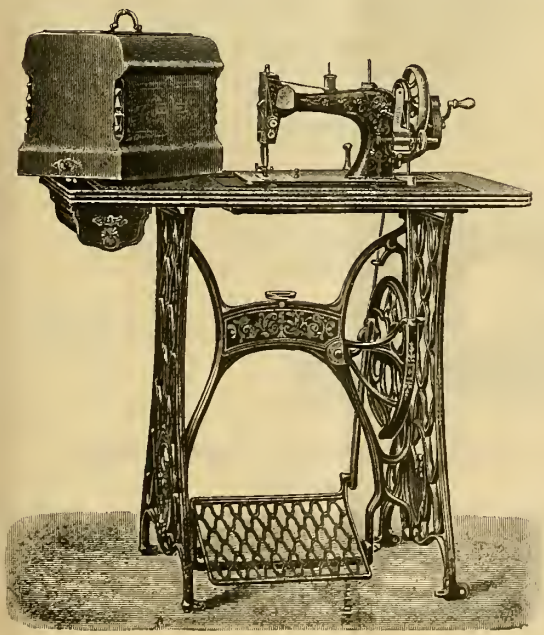
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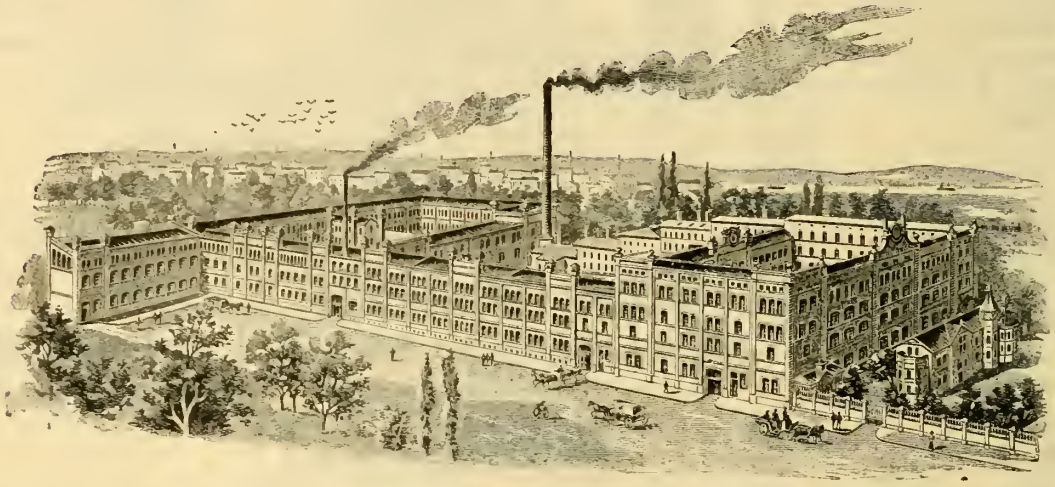
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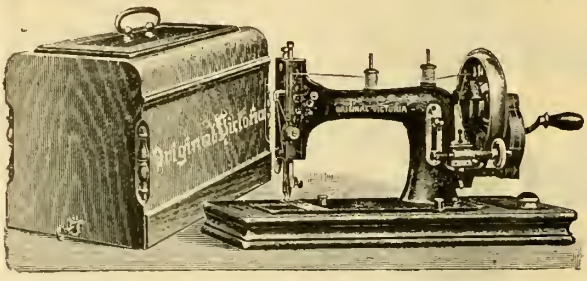
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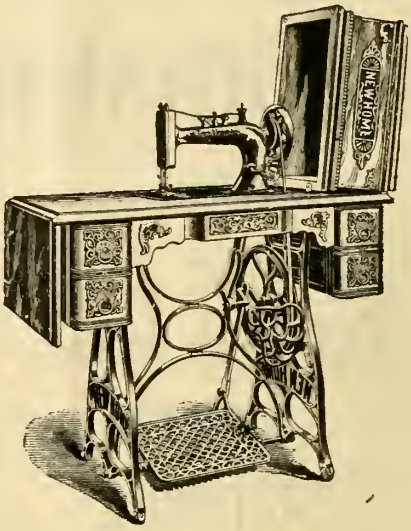
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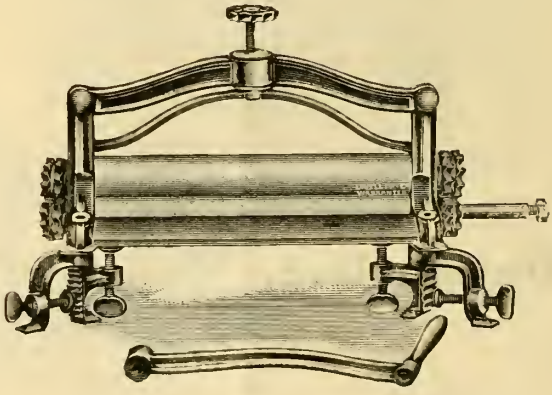
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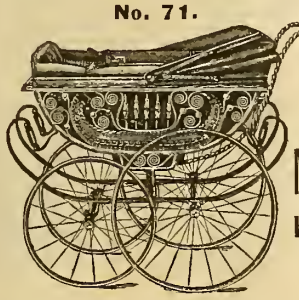
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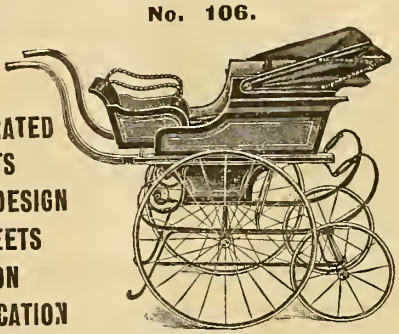


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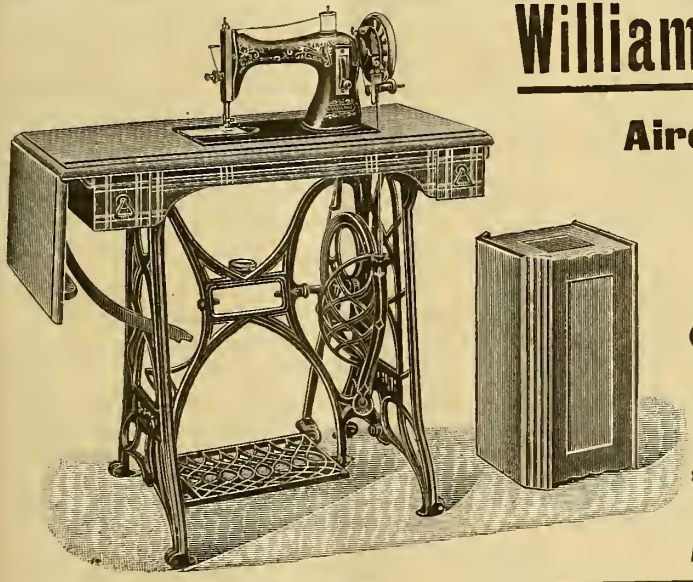
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List of Cycle and Domestic Machinery Dealers.—We keep at our office a complete list of the trade for the benefit of manufacturers.

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Editorial Notes.

Unpopularity of Branches.

A local trader has called the attention of the *Referee* to the disadvantage which arises from London firms establishing branches in provincial towns. Such firms, he says, are unpopular with the local tradesmen because they take no interest in local matters, and never subscribe to local charities. No doubt there is something in this point, and firms having branches should have the omission remedied.

Forged Singer Receipts.

The Glasgow Pawnbrokers' Society have been in communication with the Singer Co., suggesting that receipt forms be kept under lock and key and signed only by one person. This suggestion arises from the fact that a number of forged receipts have been produced to the Glasgow pawnbrokers. The Singer Co., however, say that the remedy proposed is impracticable, and they cannot see their way to adopt the Pawnbrokers' suggestion, but they state that they use their best endeavours to secure honest, trustworthy men as canvasser-collectors.

Steaming Shop Windows.

It is obvious that it is no good to have a well-dressed shop window if the goods cannot be seen. The popular remedy is plenty of ventilation, but this is not always possible. A correspondent, writing on this subject, says: "A friend of mine has solved the problem. He has two gas lights placed one on each side of the window, about two feet from the ground, and about three inches from the glass, and down the centre of his window is a small pillar, on the top of which (about nine inches, say, from the top) he has placed a diamond-shaped piece of perforated zinc, which is invisible from the outside, and during the recent severe weather his two windows were perfectly bright and clear, while his neighbours' windows were frozen and steaming to such an extent that it was utterly impossible to see through them."

Commercial Morality.

Two pronouncements on commercial morality have recently been made, and which are worthy of record. The first was by Mr. H. C. Richards, M.P., who, in addressing clergymen, advised them to be silent on commercial questions unless they first thoroughly got up their subject. The majority of hearers, he reminded them, knew more about commerce than the preachers, and Mr. Richards concluded by saying:—"Don't meddle in business matters any more than in political questions until you are certain either that the great moral law is in danger or that the Divine commandments as to our duty towards our neighbour are being deliberately set at naught. I say unhesitatingly that more harm is done by ignorance and partisanship by earnest, if not gifted, preachers than could possibly arise from absolute silence on business matters."

The other speaker, Sir Edward Fry, pointed out that the relations which arise from commerce are more or less definitely regulated by the law of the land, and the notion is sometimes held that whatever is not prohibited in law is permissible in morals. A little thought will dispel that conception, for the law can only absorb a portion of morality's obligations by making actions against which morality protested illegal.

New Singer Co.

The American papers are curious to know what is the meaning of a recent incorporation in New Jersey. The name of the concern is given as the Singer Sewing Machine Company, which is capitalised for £200,000, but begins business with £600 capital only, in £10 shares. The objects, as set forth, for which this corporation is registered are to acquire and take over from the Singer Manufacturing Company, of New Jersey, and to conduct in the State of New Jersey and elsewhere the business of selling and disposing of the sewing machines and other articles manufactured by said company as said business has heretofore been carried on by it, and to that end to purchase, acquire, deal in, sell, lease, and dispose of sewing machines and parts thereof, and all other articles manufactured by the Singer Manufacturing Company, and to purchase or otherwise acquire outstanding accounts, leases, chattel mortgages, contracts, bills, notes, credits and property belonging to the said Singer Manufacturing Company. The incorporators are Douglas Alexander and Thomas E. Hardenbergh, of New York, and Chas. P. Coleman, of Englewood.

Is Canvassing Declining?

One of our readers has put to us the question as to whether or not we agree to his proposition that canvassing for the sale of sewing machines and similar articles is on the decline, but we find it rather difficult to answer this question in a single word. Undoubtedly in many districts his statement is correct, but in other districts we know of there is no decline in canvassing. We believe our friend is not a little influenced in his view by the knowledge that the Singer Co. have opened during the past six months no fewer than 150 shops, which might reasonably be taken to imply that they look for a larger shop trade in the future. We do not know, however, that this company intends to reduce their canvassing staff. Another fact which appears to influence our friend's judgment is the growing tendency of the Bench, press, and public to object to house-to-house canvassing. Indeed, it has been reported that Sir Charles Dilke and Sir John Gorst intend to introduce a Bill into Parliament which would practically render canvassing impossible. We believe, however, that the hon. gentlemen's names have been used in this connection without authority. We should be pleased to hear from our readers in various parts of the country whether or not they find canvassing on the decline.

Eccentric Cycle Hirer.

Cycle agents meet with some strange people who want to hire a machine for a few hours, but assuredly one of the most extraordinary was Cissy Jones, who, on October 24th, hired a bicycle from Mr. James Beck, of Maryport. She is, it seems, the daughter of a Liverpool police-constable, and had been staying at Wyndham Row for several months with her uncle and aunt, whom she led to believe, by means of numerous letters which she read to them, that she was about to be

married to a young man residing in Manchester. Although it now transpires that she wrote these letters to herself and had them posted in Maryport, the correspondence led up not only to a promise of marriage but to the fixing of the date for the ceremony, namely, October 25th. Cissy made every arrangement for the wedding, ordered her wedding dress at the Maryport Co-operative store, and a costly bride's cake at a Maryport confectioner's, and on the afternoon of October 24th set off from Wyndham Row for the purpose, as she told her uncle and aunt, of meeting her future husband at Maryport and escorting him to Wyndham Row. As she did not return the young woman's uncle and aunt could form no idea as to what had become of her until she was apprehended at Hawick, at the end of October, and conveyed to Maryport on the charge of running off with the bicycle which she had hired from Mr. Beck. The magistrates have now given Cissy a month for reflection.

Salary or Commission?

A discussion has taken place of late in the United States as to which is the best arrangement with canvassers—purely commission or salary and commission. This discussion has mainly arisen because the Singer Company some time ago introduced the former system of payment. We understand that their experience has been highly satisfactory. But whether or not this is correct, certain it is that during the last half of the past year they introduced the commission only plan of service into this country, which, it might be remarked, is one of the greatest changes in their business for many years past. It was a bold move as the experience of firms doing a canvassing trade has hitherto been that some salary, no matter how small, was necessary in order to get canvassers to work. The employer further preferred to pay something as salary, even half-a-crown, because he felt that he had a stronger position in case the canvasser should be guilty of dishonesty. Singers find, however, that they can charge their defaulting servants with embezzlement under their new terms equally as lawfully as under the old.

What we Lack.

Professor W. E. Ayrton has been lecturing on the subject of our deficiencies compared with other nations, and particularly with the United States. What we lack, said the lecturer, is energy; and when we sufficiently realise that fact we shall lead again. Surely these words are worthy of study and thought? There had been occasional awakenings, when we had risen to the situation and saved it, and we had even demonstrated that in competition we were first. The deficiency of England was moral rather than mental. In a work called "Reasons for America's Industrial Success" it was told that this is largely attributable, amongst other things, to the education of the people, the longer working hours, their willingness to receive ideas, and, most of all, to their freedom from hampering conditions. The lecturer said he believed those reasons to be, in the main, correct. The air of America was invigorating, and conducive to energy. Nothing struck a visitor to the United States more than the deep love of the people for education. Reverting to the recent Industrial Commission, Mr. Ayrton read what one of the number had said about it being impossible to deny that education was the dominating factor. Out of a total of 118 applicants for an important manufacturing position over 100 were college men. Some works sent regularly to all the great universities of America to select the likeliest students, and so keep up the supply of first-class men. With regard to the longer working hours, it was the case that the working day increased as they proceeded westward. In London the merchant arrived at his office at 10—in New York, they came down at 9—but in Chicago, eight was the hour. Why, said the lecturer, their breakfast hour ends before ours begins. With regard to the willingness to receive ideas: The American would go out of his way to receive ideas. He invited suggestions from all his employes, and paid honourable rewards to those whose thoughts had contributed to the success of a business. They also had the photographs of such men placed in a special gallery of honour. In some works, boxes for complaints and suggestions were placed in every department. These were periodically unlocked and examined, and the suggestions were paid for according to the good accruing or likely to accrue to the firm.

Smart Advertising.

As we have frequently remarked, we like to hear of any smart advertising on the part of our readers. It is, therefore, with pleasure that we have looked through the specimens which have been issued of late by Mr. Kenneth T. Hardman, sewing machine dealer, 3, St. Mary's Gate Rochdale. Among the number is a picture on a large card of a lady frightened by a bull, and underneath, in lettering done by Lindner's moveable rubber type, is the following notice: "Don't be frightened to come inside and look at the machines—Please yourself about the buying.—It's your own money." Another card has a picture at the top showing a small man with a large hand, and the lettering underneath reads: "There's my hand on it.—I will be fair with you.—Get what you want or have your money back." A third coloured picture shows a lady looking at the sewing machines in Hardman's shop window and remarking: "Eh! what a fule ah were to gie ten peaunds for mine!" Another specimen of advertising matter is a coloured card upon which notices can be written in chalk, such as "contains all the latest improvements" and "A profitable investment; will last a lifetime." Mr. Hardman advertises in the programme of the local music hall as follows:—

"PUBLIC APOLOGY."

"I, K. T. Hardman, Sewing Machine Dealer, of 3, St. Mary's Gate, Rochdale, in the county of Lancaster, hereby publicly apologise for the statements I have made, that the sewing machines sold by me at the above address are as good as many other makers' machines costing more money. They are not! They are better! And I agree to bear the cost of printing and publishing this public apology, chiefly because no one will do it for me."

We need quote no more to show that there are plenty of inexpensive forms of advertising left to the dealer if he will only take the trouble to think them out and put his ideas into execution.

Mr. Schofield on Bad Trade.

Mr. Frank Schofield, general manager of the Wheeler and Wilson Manufacturing Co. for the United Kingdom, has been interviewed by the *Outfitter* on the causes of bad trade. His opinion is that the English manufacturer is greatly to blame for not taking up at once the latest designs in machinery, but allowing the foreigner to step in and "make hay while the sun shines." As an instance he cites a certain trimming which was very fashionable, and for which there had been a very great demand. The greater part of this trimming came from Germany, a small quantity only being made in England. The Wheeler and Wilson Manufacturing Co. were supplying a machine which could produce this trimming, but where our English manufacturer would order one, two or six machines at the very most, the German would come over and buy, perhaps, six at first, then 12, then 48; in fact, all that he could get. The German manufacturer would charge the cost of the machines over two years' production of the trimming, and work the machines 20 hours out of the 24, employing females during the day and males during the night. The product of the machines would be sent to this country at the lowest possible profit, and before the fashion died out the German would be on the look out for another novelty to treat in the same way. As a contrast to this, Mr. Schofield said: "A few days ago the managing partner of a wholesale house came into my office and showed me a sample of embroidery stitching, and asked me if we had a machine that would make this stitch. 'Certainly,' I said. 'How long have you had it?' asked the buyer. 'Two years,' said Mr. Schofield. 'Then why was I not told of it? I think it

is not fair on your part, considering the account we have with you. You should let us know. Here we have been importing pounds and pounds worth of this embroidery, and all the time we might have been manufacturing it ourselves. 'Well,' said Mr. Schofield, 'that is your own stupidity. Our men have been calling at your place every three or four weeks with particulars of the latest types of machines, of which we have a classification of over 900, and samples of work done on them, including the one you have in your hand. But you have not condescended to see them. An office boy has given a message to them to the effect "There is nothing for you to-day," as if our representatives were seeking alms. Now you see what you have lost by your stupidity. The German or Swiss manufacturer—perhaps the very one from whom you have been buying this embroidery—comes over here in person periodically to inspect our showrooms and our machines and devices, and, further, is always writing to know whether we have anything new to offer. He does not wait to be called upon, and then treat his visitor in such an unceremonious fashion, but he calls upon us because he is progressive and enterprising.'"

Mr. Schofield went on to say that the British manufacturer appeared to be afraid to work his machines to their full capacity, and concluded with the remark: "There is a good old proverb that it is better to wear out than to rust out. As soon as one machine has done its work, let it be cast aside and a better one put in. What is needed to compete with foreign manufacturers is greater economy in production. Trade will continue to be uncertain until manufacturers put their faith in their own energies and in modern machinery, instead of in the promises of politicians. It is time to stop talking about tariffs and to do some practical brain work."

EVENTS OF THE PAST YEAR IN THE DOMESTIC MACHINERY TRADE.

The above can be summarised as follows :—

Deaths.—Rather a full year, those of dealers numbering a dozen, including Thomas Silcock, Joseph Elam, J. Robson, C. Stone, William Guy, William Rothwell, A. W. Spencer, Henry Fricker, A. H. Wymark, R. Robertson, and E. W. Thomson. Of manufacturers the following are the most notable: Charles Raymond (Canadian Sewing Machine manufacturer), James Blake (founder of the Domestic Sewing Machine Co.), James P. Allen (Sellers and Allen), George Perkins (of "Gresham" fame), Frederick Hurd (vice-president of the Wheeler and Wilson Co.), S. O. Dietrich (Altenburg), and Albert Natalis (Grimme Natalis and Co.). There was further the tragic end of Hermann Loog in May last.

New Concerns.—Among the dealers starting were the following: J. W. Bennison (Birmingham), J. W. Woodgates (Newport, Mon.), W. V. Horsey, (Sheffield), A. Allen (Erdington), and Gilbert S. Trott (Southsea). Two new pram factories were started, that of Mr. James W. Wilson, at Beeston, Leeds, and that of Ashton Bros. and Phillips, Ltd. (capital £3,000), at Warrington. Further, in November last were registered two other concerns, B. Jukes and Co., Ltd., and the Velo Manufacturing Co., Ltd., both of which take power to manufacture prams. An old-established pram firm, James Lloyd and Co., was registered as a company (£5,000 capital), and Lloyd and Co., of Curtain Road, E.C., was also registered under the Companies Act with a capital of £3,000. One company only was registered during the year with power to make sewing machines, viz., Thomas Harper and Son, Ltd. Four dealers turned their businesses into companies, viz., W. S. Moiser, of Sheffield; Henry Thomas and Co., of Cardiff; George Holloway, of Hereford; and A. W. Spencer, of Cardiff. Mr. Charles L. Young, it might be added, resumed business as C. L. Young and Son in High Street, Stoke Newington, as a domestic machinery dealer and pram manufacturer.

Businesses Closed.—Only one of importance: Mr. T. A. Sykes, of Leeds, gives up pram manufacture.

Removals.—The most important were: Wells and Co., to 59, Skinner Lane, Birmingham; C. Lohmann, to 35, Great Eastern Street, E.C.; and Wilhelm and Co., to 7, New Zealand Avenue, Barbican, E.C.

Changes in Management.—The most important was that at the headquarters of Bradbury and Co., Ltd., Mr. W. H. Phillips leaving that concern after 30 years' and being succeeded as general manager by Mr. James Howarth, assisted by Mr. W. L. Carrette as sales manager and supervisor of travellers in the wholesale trade. Mr. J. A. Jackson also resigned his position with Bradbury's—that of London manager.

Inventions.—Little of interest to report. Another patent was issued to Mr. Flanagan in connection with his two-reel machine, and those financing him have lately opened an office in John Dalton Street, Manchester, and report that they are forming a large company to make this machine early in the present year. Several patents for folding mail carts, but this style of vehicle is, fortunately, falling into public disrepute. Indeed, its introducer, Mr. Gammage, is discouraging its sale.

Failures.—Fewer than usual, only a round score, and the largest among the manufacturers was a Glasgow pram firm.

Law Suits.—Only one worthy of mention, that of Gammons against Singer for infringement of patent for hat binding machine, the defendant succeeding. One hawker and two pedlar cases, one of the latter being dismissed, and a fine of £3 being imposed in the hawker case.

Fires.—Only two of importance, viz., McEwen and Co., of Stirling, and E. Pitt and Son, of Gloucester.

Miscellaneous.—Mr. John Harrop's son joins Mr. W. H. Garvey as a partner; Mr. George Lines retires from G. and J. Lines to enjoy a less busy life; Mr. G. D. Wansbrough retires from his position as solicitor to the Singer Co., and is succeeded by Mr. J. Roberts Hall, and Singer's largely extend their Kilbowie factory. It should also be recorded that the Singer Co. introduced during the latter half of the year new terms for their canvassers—no salary, remuneration being solely on a commission basis.

SEWING MACHINE TRADE IN 1904.

REPORTS FROM MANUFACTURERS.

Bradbury & Co., Ltd., write:—"Our experience of the sewing machine trade during 1904 has been that it was quieter than usual. The trade has been confined more to the cheaper line in cheap hand machines than in any previous year of our experience. At the time of writing there seems a better prospect. In 1905 we are introducing a new medium vibrating shuttle machine, and we think we shall be able to compete with the best of the German makers as to price, and either the best of the British or American manufacturers as to quality. The machine has been in course of construction now for this last eight or nine months, and we are satisfied that it is as perfect as it is possible for a machine to be—silent in action, the stand and treadle being fitted with ball bearings. It has very few working parts, and it runs very easily, and will be found most suitable for domestic and light manufacturing purposes."

Biesolt & Locke write: "On the whole the past year has been a good one for business, and prospects are satisfactory. Unfortunately raw material has of late increased in cost, which has necessitated a rise in the price of our machines. Trade with Russia and other places affected by the war has suffered, but we have made up for this decline by increased trade with other countries. Our Government are now treating with various countries for more favourable commercial treaties, and good results are expected to follow. At present we import 70,000 machines a year, largely from America, and only charge about 5 per cent. duty, compared to 45 per cent. duty which America would impose on machines imported into that country. The Singer Company will shortly finish their works in this country, which will mean a reduction in the importation of American machines and work for German hands, but the profits will go to American shareholders. We have recommended, and with success, dealers to pay attention to art sewing, and thus to meet the competition of the Singer Company. We have introduced two machines of late, viz., the 'Wettina' medium, No. 41, which is a vibrating shuttle machine, also the 'Afrana Prima,' No. 45, which is a high speed rotary with a free hook. The latter sews backwards and forwards, has knee lifter and stitch regulator, and much space under the arm. These two machines rank among the best we have introduced during our 35 years' existence as manufacturers."

Baer and Rempel write:—"The sewing machine trade during 1904 was prosperous. The export trade has been increasing considerably, and the home demand has been good, particularly towards the end of the year. The independent German dealer suffers very much by the competition of the Singer Co. This company possesses a considerable number of offices in all important towns and cities of Germany. The offices are organised on the American system, selling sewing machines on the instalment plan and against small-time payments. The German dealers and manufacturers formed an organisation for the sole purpose of fighting American competition, and the Singer Co. have now put down a large manufacturing plant in Wittenberge, where they intend to manufacture 1,000 machines daily.

"During the year 1904 the introduction of improved fast-running sewing machines in the German market has been successful. The new Wilcox and Gibbs machine with rotary take-up has been introduced in many factories in Germany, and the 'Phœnix M,' with rotary take-up, is gaining popularity on its own merits. The 'Phœnix M' is a machine of German invention, and it is protected by a number of German patents, while the new Singer and Wilcox and Gibbs' machines with rotary take-up can only be used by power, the 'Phœnix M' is a wonderful treadle machine, capable of working 1,500 stitches by foot power.

"The future of the German sewing machine export trade is dependent upon our new commercial treaties which are now before the Reichstag, and which will be published next January."

The Bishop's Cluster Co., Ltd., write: "Business during the last twelve months has been uniformly bad in every trade, the hardest hit being that of jewellery and watches. These articles are 'luxuries,' and according to the greater or less approach any articles make towards being 'luxuries' so has trade in such goods been proportionately worse. Sewing machines being both luxuries and industrial implements have certainly not suffered so badly as some trades. We find that amongst shuttle machines the style known as the 'V.S.' is gradually pushing out that which is called in the trade the 'High Arm Family System,' and we believe that in a few years the latter style will have ceased to exist. The rotary shuttle style, undoubtedly a superior principle, does not take on so rapidly as we expected. The 'drop-head' style of cabinet work is increasing in favour. We sell very large quantities of the 'White drop-head,' and in a much larger proportion than any other of their models.

"Our experience of 'money' is that on the whole it has come in fairly well. We have been concerned in very few failures. We think this shows that the sewing machine trade is on a firm basis, and as there are undoubted signs in Lancashire of a great revival of business, we are very hopeful that within the next six months we shall find things in a flourishing condition."

L. O. Dietrich writes:—"The firm of L. O. Dietrich had to regret in the past year of 1904 the death of its founder and senior, Mr. L. O. Dietrich, who for some time past had retired from business on account of his weak state of health. His eldest son, Mr. Karl Dietrich, succeeded to him, and business is continued without alteration. During the past year the demand and sale of sewing machines have been very brisk, and the output was increased to meet the demand. The central bobbin sewing machine of this firm specially enjoyed a ready sale. Several important improvements (registered) have been made to our machines, as, for instance, a high-grade practical and highly-ornamented drop head style, adaptable to all designs of machines, a foot for art stitching and for darning, a throat-plate to cover the feed; further, a special device to connect and to disconnect the feeder by merely turning a screw. The latter will be adapted to the firm's central bobbin machines. Our elastic adjustable shuttle race has proved to be of great value, it having gained in favour. At the present time the works are inundated with orders, and we hope they will continue during the forthcoming year."

The Gritzner Sewing Machine Co., through their British agent (Mr. Dickson), write:—"The past year has been a very prosperous one for the Gritzner Machine Co. Owing to the steadily increasing demand for 'Gritzner' machines it has been found compulsory to still further add to the large extensions recently made in the buildings of the factory, notwithstanding that the plant has been much enlarged during the previous years. One feature of the extension has been to add an entire new wing of 80 yards' frontage and four storeys high. This building, like all the new additions, is fireproof throughout, and has been erected to give greater facilities for the polishing and shipping departments. The factory will very shortly place upon the market a few novelties, amongst them being a new rotary machine with some special features, which are patented. No doubt these will meet with general approval, and the company anticipate a large demand."

Jones' Sewing Machine Co., Ltd., write:—"We are glad to report that the increased production of machines from the extensions made to our factory and plant has enabled us to largely increase our sales both for home and export during the last twelve months. The company have this year been honoured by the Royal Warrant of Her Majesty the Queen."

H. Mundlos & Co. write:—"With regard to our sewing machine trade in 1904 we have to say that same has been much interfered with by the Russian war, since the beginning of which almost no sales could be effected in Russia nearly up till autumn. Fortunately we have been able to make up for this loss in the latter part of the year, so much so that our output will surpass considerably the total of last year. This refers to all our departments—vibrating shuttle, rotary hook, oscillators, and particularly central bobbins, the latter being much in demand, particularly for power. With the exception of Russia all countries take part in the increase of our sales, and we are again compelled to extend our works in order to keep up with the demand, hoping that the coming commercial treaties will allow a continuation of our export trade."

John G. Murdoch & Co., Ltd., write:—"We regret we cannot add to the knowledge of the trade. Business has not been very good, but we think there are now satisfactory signs of improvement in 1905."

The New Home Sewing Machine Co. write:—"In response to your kind request, we are glad to have the opportunity of submitting a short report on our trade in 1904. It was acknowledged that 1903 was a difficult year for business development, but from inquiries we have made we think it is generally conceded that 1904 has been infinitely more difficult. Notwithstanding this fact, we are able to say that the 'New Home' has made many new friends, and our list of customers to-day includes many names which were absent from it twelve months ago. In fact, to put the matter in a nutshell, we may say that taking the general depression in trade, and all the circumstances into consideration, we have had a pretty good year. This we can only ascribe to a continuation of the 'New Home' policy of aiding the agent, and giving full protection, a policy which we shall continue to follow. Our ideal is to have a real live 'New Home' agent in every district, town, hamlet, and village throughout the United Kingdom, and we are making steady progress towards the goal of ambition. We had hoped during 1904 to introduce our rotary machine to the public, but business has been so good with our factory that we have had to defer its introduction. We have now samples of this machine on view, and we claim that it is the finest rotary machine yet produced. We extend an invitation to all dealers to call and inspect it at our London office, and we hope to be able to make deliveries early in 1905. The 'New Home' rotary has met with tremendous success in America, and we venture to think that the same success will attend it here. With the advent of this machine, our line of goods will be one of the best and most complete to handle. For 1905 our policy will be to create a public demand for the 'New Home,' to continue to sell the 'New Home' machines at a reasonable price, on reasonable terms, and without prohibitive restrictions, and we trust that twelve months hence this policy will enable us to say again that we have made steady progress."

Seidel & Naumann write: "We can say we have found business quite satisfactory during 1904, although a great number of customers complain about bad trade. Our No. 9 Special Hand Machines are so well introduced in the United Kingdom that the sales of same are increasing, especially since we have taken up our new machines with oscillating and vibrating shuttles, which are also manufactured to work forwards and backwards. These have been in very great demand, and find our customer's full approbation. The yearly production in sewing machines at our works last year was about 100,000, and in cycles nearly 40,000. Our export trade, we are pleased to be able to state, has also increased considerably. The output of our 'Robert' pianos is very much larger than in previous years, and this, we feel sure, is due to their first-class quality and finish."

The Swiss Sewing Machine Co. write:—"We have pleasure in informing you that we are very satisfied with business during 1904. Our vibrating, oscillating, and central bobbin machines were the most in demand. We were obliged to considerably enlarge our factory, and we have high expectations for the year."

The Vertical Feed Sewing Machine Co. write:—"We have pleasure in stating that business has never been so prosperous as during the last twelve months, and the last report we get from the factory is that they are simply 'buried with orders.'"

Varley & Co. write:—"We do not think we have anything special to report concerning our sewing machine trade for 1904, which has been very quiet."

Wilhelm and Co. (sole importers of the Pfaff machines) write:—"The present year has undeniably been a year of depression and every one must have felt the effects. Apart from this, however, we have every reason to be satisfied with our turnover, and we have made many new customers both at home and in the Colonies. We have just moved into new and more suitable premises (7, New Zealand Avenue, E.C.), and intend to work harder than ever next year, being fully convinced that a machine like the 'Pfaff' must prevail more and more here as elsewhere."

The Wheeler and Wilson Manufacturing Company write: "Replying to your enquiry as to how we have found business during this year, 1904, just closing, I suppose our experience will be very much the same as other firms in the business, and, in fact, in the commercial world generally. 1903 was our high water mark in our experience in this country, now extended over nearly half a century, and the beginning of this year looked as though we were going to even surpass 1903. As a matter of fact, up to Midsummer we had beaten all previous records for the same period of time, not only in our trade in the United Kingdom, but also on the Continent and the Colonies. From Midsummer onward business has been very difficult to conduct. We were not able to keep up our record and our financial year (November 30th) closed with a little less turnover.

"Statistics compiled by Kemp's Mercantile Gazette go to show that periods of commercial depression occur with singular regularity at intervals of 10¾ years, and these are connected by Professor Jevons and other scientists who think with him with the appearance of spots on the surface of the sun and the same idea is associated with the periodic famines in India.

"If this theory is correct, the commercial depression of 1904

is quite consistent with the calculation, the years of commercial depression during the last century being 1804-5, 1815, 1825, 1837, 1847, 1857, 1866, 1878, 1893, to which we may add the present year, 1904.

"It is satisfactory, however, to know that we have only two more days of it to put up with, and so far as our business here is concerned, we see indications of a revival and have already experienced some improvement. It is our hope and expectation that you, Mr. Editor, will participate in the coming prosperity.

Believe me, yours truly,

pp. Wheeler and Wilson Mfg. Co.,

Frank Schofield
(General Manager).

DEALERS AND THEIR DEPOTS.

No. 1.—Mr. Thomas Toller.

During the present year we hope to give illustrations of the shops of dealers in domestic machinery together with short sketches of the business careers of the owners.

We start with the shop of Mr. Thomas Toller, of 95, Springfield, Wellington, Somerset, which is devoted to sewing machines, prams, mangles, and furniture, the former being shown in the front.

Mr. Toller worked at the woollen mill of Messrs. Fox Brothers and Co. for 24 years, and then having a desire to better his position, commenced business on his own account in the same town some ten years ago, in a small way. He found it uphill work for the first five years,



but was determined to succeed. He always took a great interest in things mechanical, clocks, sewing machines, etc., so commenced the sale of sewing machines about four years ago, and up to the present time has been fairly successful. He has now an assistant who gives the whole of his time to the sale of sewing machines aided by Mr. Toller's son.

Mr. Toller asks our permission to give a little advice to the trade which he summarises as follows :—

1. Make your business your hobby.
2. Cultivate sterling honesty of purpose.
3. Work hard morn, noon, and night.
4. Having mapped out a course which you feel is right, never give in until you have accomplished your object.

DEATH OF MR. NATALIS.

Not a few of our readers remember the sewing machines made by Grimme, Natalis and Co., of Brunswick, which were at one time popular, largely through the exertions of Mr. Charles Bradbury. Since, however, the latter gentleman gave up the agency this make of machine has practically "dropped out." But the name has just been revived owing to the death of Mr. Albert Natalis, the founder of the concern, at the age of 73.

Mr. Natalis's family was of French origin, and in the early sixties he retailed sewing machines. In 1866 he started to make sewing machines, being one of the first to do this in Germany. Five years later formed the Grimme Natalis Co., which, although it made 26,000 machines during its first year, has had a chequered career of late, owing, largely, to their living far too long on their past records and not paying sufficient attention to the need for improvement and alterations.

It might be stated that Mr. Natalis's dying request was that his remains should be cremated and then placed in an urn which was on no account to be buried below the ground.

SINGER CANVASSER DISPUTES THE NEW AGREEMENT.

At the Huddersfield County Court on December 21st, before His Honour Judge Cadman, Tom W. Blakey sued the Singer Manufacturing Company for 15s. 6d., one week's wages in lieu of notice under his agreement (the new one of the Co.) with them.

Mr. R. Welch, solicitor, was for plaintiff ; the company was well represented by their local manager, Mr. Wm. Pegg, in the earlier part of the day. When the case came on before the Registrar, Mr. Keeman, he advised that defendant and plaintiff's solicitor should go through the agreement and try and come to some settlement. This Mr. Pegg declined to do, as he pointed out to the Registrar that the case was an important one, and he could accept no compromise. This question affected some hundreds of agents, and he must have a definite verdict, and he could clearly prove that instead of the company being indebted to plaintiff they had over-paid him to the extent of 11s. 3d. The Registrar adjourned the case to go before His Honour.

When the case was called on plaintiff stated that he entered the company's service in June last at a weekly wage of 15s. 6d. and a selling commission of 7½ per cent., and a collecting commission of 5 per cent. On July 27th. one of the company's district agents, Mr. Donkin, came down and introduced to the collectors a new agreement which carried no wages with it. And the agreement which he was under stated that "one week's notice or one week's salary on either side should terminate the agreement," and as no notice had been given him he claimed one week's wages from July 22nd to 29th.

In cross-examination by Mr. Pegg, plaintiff admitted signing the new agreement, which was produced and handed to His Honour, together with the old one, with statements attached showing that under the old agreement he was entitled to draw £1 3s. 9d. wages and commission combined, and under the new agreement which he had signed he had been paid £1 17s. 10d., this amount being earned from July 22nd to 29th in the same period of which he was suing for his week's wages. Plaintiff made no complaint at the time and worked under the new agreement for ten weeks after he signed it, and had left six weeks when he entered the present action.

The Sewing Machine Agency

With SIDE LINES is a FAILURE.

Many Agents have proved this to their detriment during the past twelve months.

Your Old Fashioned Stock of Sewing Machines and Side Lines are only fit for the Scrap-Heap.

Clear out these White Elephants,

And introduce the One Reliable and Quick Selling Article.

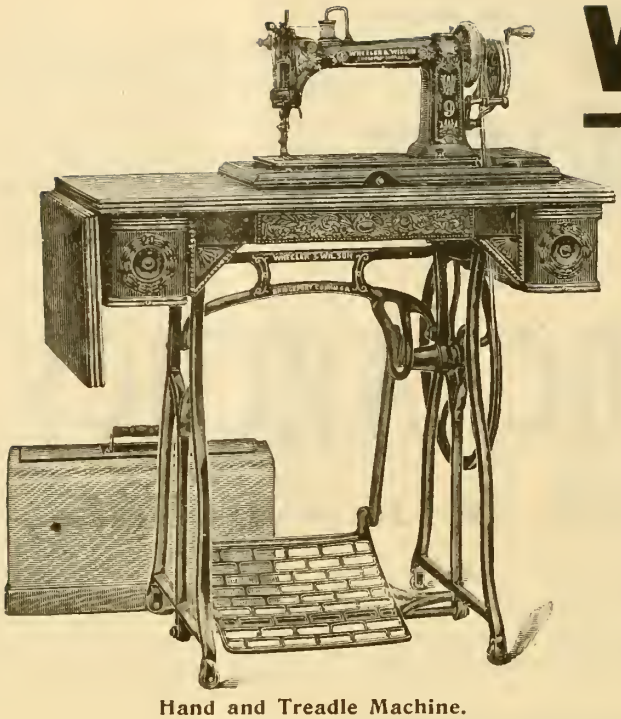
Wheeler & Wilson High-Class Sewing Machine Agency is the ONLY Profitable one in existence

Chief European Offices:

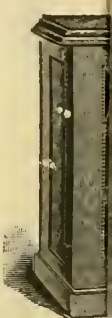
11-21, PAUL ST., FINSBURY, LONDON, E.C.

WHEELER

High-Class

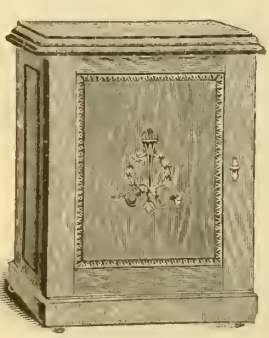


Hand and Treadle Machine.



Librar

For H and o



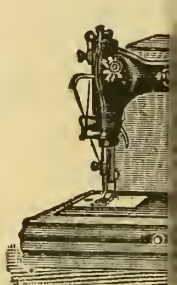
Embossed Cabinet.

A

Profitable Line

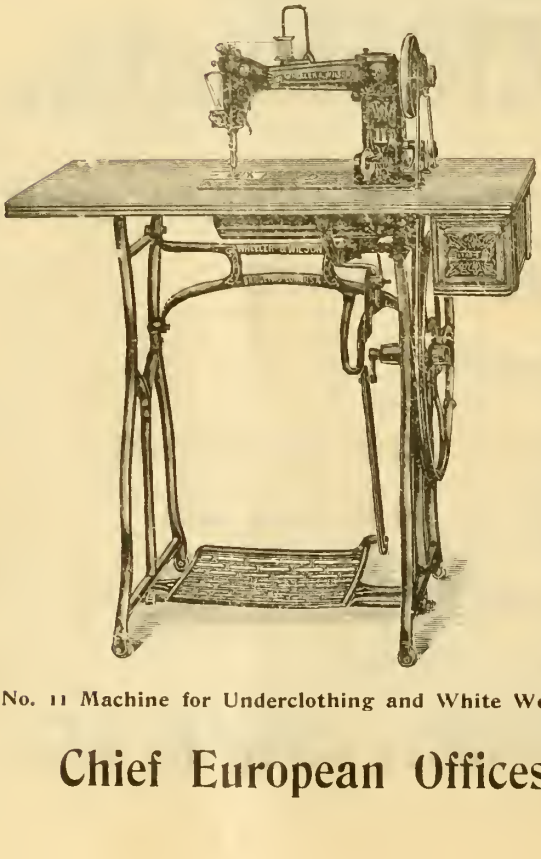
for

Agents.



New Style Hand M

New Designs

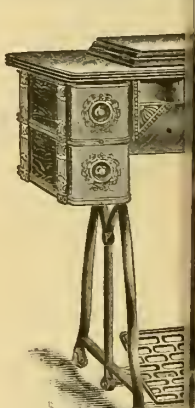


No. 11 Machine for Underclothing and White Work.

Every Assistance

given to

our Agents.



Drop

Write us fo

Chief European Offices: **11-21, Paul**

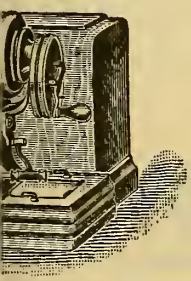
& WILSON

Sewing Machines.



Treadle Machine.

Foot Power.



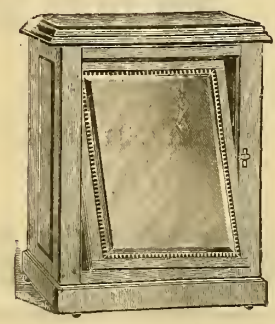
and or Foot Power.

A

Well-Paying

Investment for

Dealers.



Mirror Cabinet.

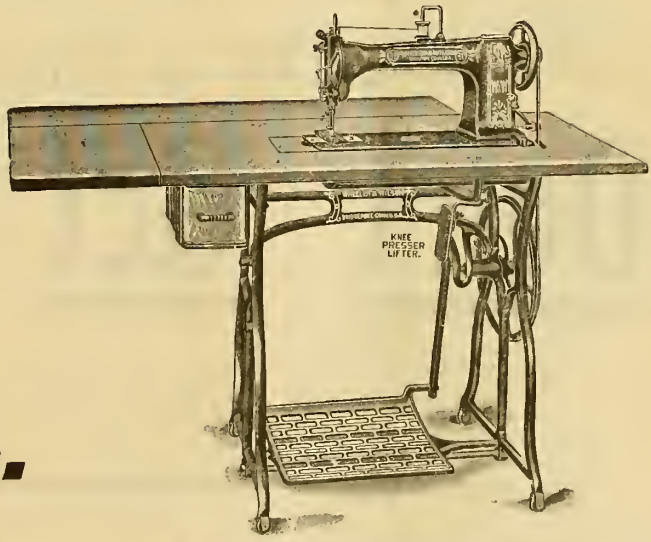
Revised Prices.



Advertising

and Printing Matter

free of charge.



No. 12 Long Arm Tailoring Machine.

Scale Rates.

eet, Finsbury, London, E.C.

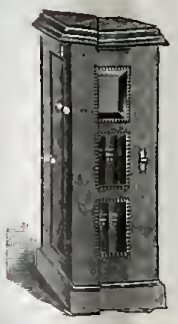
Chief European Offices : **11-21, Paul**

WHEELER & WILSON



Hand and Treadle Machine.

High-Class Sewing Machines.



Librar.



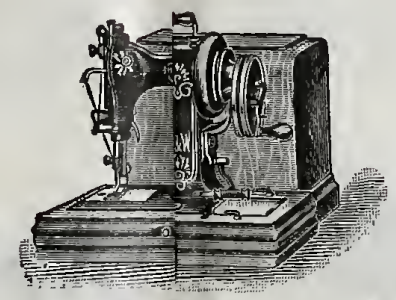
Treadle Machine.

For Hand or Foot Power.



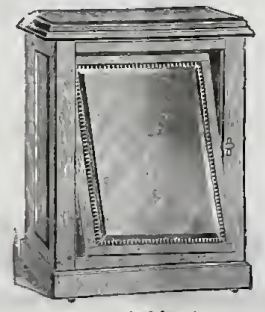
Embossed Cabinet.

A Profitable Line for Agents.



New Style Hand or Hand or Foot Power.

A Well-Paying Investment for Dealers.



Mirror Cabinet.

New Designs Revised Prices.



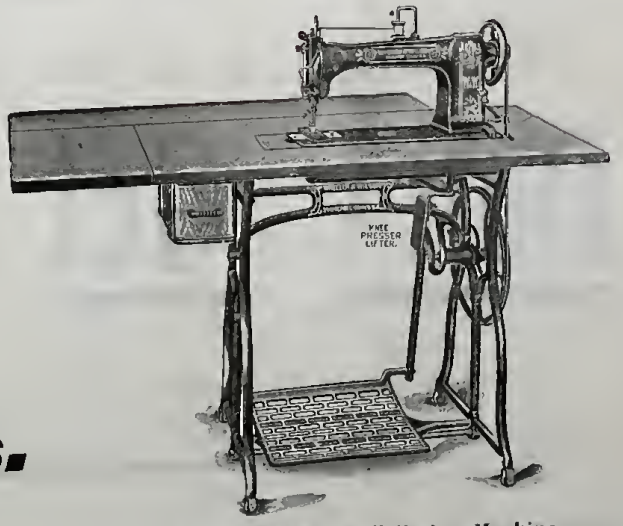
No. 11 Machine for Underclothing and White Work.

Every Assistance given to our Agents.



Drop net.

Advertising and Printing Matter free of charge.



No. 12 Long Arm Tailoring Machine.

Write us for Scale Rates.

Chief European Offices: **11-21, Paul Street, Finsbury, London, E.C.**

Don't . .

Get Rusty.

You Will

If you are offering the public an antiquated Sewing Machine, and so will your Stock.

You Won't

If you are representing the Wheeler & Wilson Co., as their methods of business

Command Sales.

They are on Show One Day and Sold the next.

WHEELER & WILSON AGENTS

Don't Get Rusty.

Agents are wanted where not represented.

Chief European Offices :—

11-21, Paul St., Finsbury, London, E.C.

His Honour, in going through the agreement, pointed out to plaintiff that he had drawn the larger amount, and that was under the new agreement, and when they stopped the wages they introduced a premium equal to 15 per cent. on the price of the machine he sold to be paid at once as soon as the company accepted the order. This came to more than the 15s. 6d. wages ; they further paid a selling commission of 15 per cent. and a remitting commission of 15 per cent.

His Honour went on to say that he did not understand the agreement, and he did not think any other man did. The defendant's manager said he understood every word of it and offered to explain any clause in the agreement if His Honour would name his difficulties. The Judge at once asked the manager to read a certain clause and explain it, handing him the agreement. This witness did at once, and His Honour then said, "You then give this man about 45 per cent. commission ?"

Witness : That is so, your Honour, less 15 per cent. on the amount of his own commission drawn.

His Honour : Would you sell me a machine at 45 per cent. discount ?

Witness said he should consider it a pleasure to sell His Honour a machine, and he would make the discount all right for His Honour. (Laughter, in which His Honour joined heartily.)

His Honour : If this agreement is correct as defendant's manager has explained, and I think he is the only man in court who could explain it, plaintiff had been paid more under the new agreement than the old, and he had, like a wise man, taken the £1 17s. 10d. in place of the £1 3s. 9d., and it was very plain he wanted to be paid twice over. This he should not permit, and there would be judgment for the defendant company.

Jottings.

Messrs. H. Hart and Co., the well-known dealers in furniture, sewing and washing machines and prams, of Dover, Shorncliffe, Sandgate and Canterbury, now write "Limited" after their name. The company is registered with a capital of £40,000, the head office being at Canterbury.

* * * *

It is reported that Messrs. David McLardy and Co., the well-known drapers and domestic machinery dealers of Nelson Street, Glasgow, and branches, are about to retire from business.

* * * *

Messrs. H. J. and E. A. Boolds, drapers and dealers in furniture, prams, and mangles, Devonport, have taken over the premises of Pirsent and Co., who have retired from business.

* * * *

Messrs. J. Platt and Sons, house furnishers and dealers in domestic machinery, have removed to larger premises, 7 and 9, Corporation Street, Stalybridge.

* * * *

It is not generally known that the principal hobby of the late Mr. John G. Murdoch was that of coin and medal collecting. Indeed, he got together one of the finest collections in the country, and its sale by auction, which took forty days, was only completed last week, and the amount realised was £38,620. We believe that only once has this record been surpassed in this country.

* * * *

Mr. Hugo Rempel, of Baer and Rempel, sewing machine manufacturers, Bielefeld, has sent us a copy of a book dealing with the industries of Bielefeld. There is a section devoted to sewing machines, which is one of the staple trades of the town, written by Mr. Rempel, the greatest authority in Germany, and included in this are views of the Baer and Rempel factory, with a description of same.

* * * *

Messrs. Wertheim, sewing machine manufacturers, Frankfort, have just declared a dividend of five per cent.

Messrs. Tittel and Nies, of Saalfeld, recently completed the manufacture of their quarter of a millionth sewing machine.

* * * *

The latest official returns show that Germany supplies Russia with about half her requirements in sewing machines, the other countries interested being England, America and Austria in the order given.

* * * *

A subscriber asks what charge is reasonable for the hire of goods for concerts and "at homes." Will some reader with experience oblige us with information on this subject?

* * * *

The Singer Co. which, during the past six months, has opened some 150 new shops, has fitted up No. 134, New Bond Street, London, W., in a magnificent manner. Judging from the large and choice display of art work and its location, Singers intend that this branch shall appeal to the wealthy class.

* * * *

Messrs. Rothschild and Baker, of Birmingham, have now a wholesale depôt at 14, Bishop Street, Anderston, Glasgow, under the charge of Mr. D. T. Campbell.

* * * *

Gill and Read, Ltd., is the title of a new company registered with a capital of £5,000, and which will trade as general dealers selling also prams and mangles.

* * * *

We are informed that the Société Colonial Indo-Belge, of Antwerp, Belgium, are open to make a contract for a large number of cheap sewing machines.

* * * *

The Hengstenberg Co., the well-known sewing machine manufacturers, of Bielefeld, now in their 9th year, have just paid a dividend of 8 per cent. against 6 per cent in the previous year.

* * * *

An an inducement for the public to purchase his draperies, Mr. Robert Lomas, of Oldham Street, Manchester, offered to present 350 Jones' Hand Sewing Machines to the first 350 customers purchasing goods to the value of ten guineas up to December 31st. We understand that nearly 200 machines have already been applied for.

* * * *

Mr. T. Brierley, mail cart and cycle agent, wishes it to be known that all communications, etc., are to be sent to 140 and 142, Park Road, instead of 3, Pole Street, Preston, as formerly.

* * * *

We regret to have to announce the death of Mr. E. W. Thomson, an old established sewing and knitting machine dealer and hosiery manufacturer, of Kendal. The deceased was 65 years of age and succumbed to typhoid fever.

* * * *

Should any manufacturer of sewing machines, cycles, or perambulators want a really first class representative for London and the South we can put him in communication with such a person.

* * * *

Many in the trade will hear with regret that Mr. William Jackson, brother of Mr. J. A. Jackson, died last month from Bright's disease at the age of 51. The deceased has of late been engaged in the leather trade, but formerly was with the following sewing machine firms, viz., Jones', Bradbury's, George Whight and Co., and Ivey and Ledington.

* * * *

King's Cycle Works, of Wimborne, and the Osborne Cycle Works, of Poole, Dorset, will in future be carried on by Mr. F. King as King's Engineering and Carriage Works at Wimborne, Dorset, only, he selling as usual cycles and domestic machinery.

* * * *

Our readers should not fail to note that Messrs. Wilhelm and Co., wholesale agents for the Pfaff sewing machines, have removed from Westmoreland Buildings to 7, New Zealand Avenue, Barbican, E.C.

Mr. C. Lohmann, wholesale agent for Biesolt and Locke's sewing machines, is now fully installed in his new premises, 35, Great Eastern Street, E.C.

* * * *

Singers have just taken an important step at their factory in Kilbowie, viz., arranged that rough work such as japanning and table polishing shall be done by male labour only.

Cycle Jottings.

The reduction in price of Rudge-Whitworth cycles with the open agency terms referred to in our last issue has naturally had the effect of causing many dealers to make suggestions whereby the regular cycle agent could get even with the Rudge-Whitworth Co. So far as we can see at present, however, most of the suggestions partake of the nature of a boycott. It is pointed out by one dealer that if the 10,000 cycle agents would amalgamate and agree not to sell, exchange, repair, or handle in any way the machines of any open agency firm an end would very soon be put to the Rudge-Whitworth form of trading. But what about such an amalgamation being illegal?

* * * *

Singer and Co., Ltd., like other manufacturers, show a debit balance of £5,757 after paying a debenture interest. They report that price cutting in the middle of the season unsettled the trade, also that the demand for motor cycles had been disappointing. A similar complaint is made by the Quadrant Co., who show a trading loss of £9,174 during the past year. The Swift Co., on the other hand, made a profit which enabled them to pay 10 per cent. to their ordinary shareholders.

* * * *

Mr. J. Williams, late of the Wincycle Trading Co., Ltd., but now manager of the Components London depot, holds the view that the expiration of the tyre patents has not been to the advantage of the cycle trade. He says that he would rather see the Dunlop tyres at £4 per pair, and the cycles at a corresponding price than see the tyres at present prices, and regrets that there are not a few more Harvey du Cros' in the cycle trade. We cannot say that we agree with Mr. Williams on this point. Undoubtedly the cycle trade is in a very unsatisfactory condition, but its previous prosperity was never due to the payment of exorbitant prices for tyres.

* * * *

We believe that during the coming spring many cycle agents will turn their attention to small four-wheeled motors. Already several firms have started to manufacture parts for such vehicles, including Mr. J. C. Meredith, of Summer Lane, Birmingham, who for the sum of £4 will supply a tubular frame with uprights for the seat and back axle, with differential gear. Indeed, for £11 he will supply the complete chassis ready for the engine.

* * * *

Mr. Charles Davies, formerly with Bradbury and Co., is now representing Fodens, Ltd., the well-known manufacturers of motor cars for industrial purposes, a post which he is fully qualified to fill judging from his past experiences.

* * * *

The Premier Cycle Co. are closing all their depots with the exception of the one on Holborn Viaduct, and intend to do their business in future through their agents.

* * * *

The Bowden Brake Co., Ltd., unlike most firms, seem to have had a very successful year, having made a net profit of £7,587 18s. 7d., which, when added to £5,157 7s. 4d., brought forward from last year, gives the splendid total of £12,745 5s. 11d. The directors of this company have every confidence in next year's trade being equal to the last.

* * * *

The motor cycle, judging from the various annual reports of the makers, has not come to stay. Indeed, it seems that a permanent decline has set in. This must be very disappointing for those who made extensive preparations for big outputs during the past year, and who therefore find themselves with very large stocks on hand, which will have to be sold at a very great loss—even below the actual cost of production.

* * * *

Messrs. Hope Bros., the well-known hosiers, have now started selling cycles and accessories and toys, and have depots for same in Cheapside and Ludgate Hill.

* * * *

A novelty in puncture stops has been introduced by the firm of Frankenbergs, of Manchester, Birmingham, and London. It consists of two metallic discs one of which may be sprung upon the other after the style of the "batchelor button." These discs have the advantage in being able to be taken apart and used over and over again on other punctures. They entirely supersede the use of solution and rubber patches, and the puncture can be repaired much more rapidly by this new invention.

* * * *

"Three in One" is the name of an oil which is now being extensively sold by the South British Trading Co., Ltd., of 13, Wilson Street, Finsbury, E.C. It not only lubricates, but also cleans and polishes and prevents rust. We understand that this oil, which has had for many years past an enormous sale in the States, is now rapidly making its way in this country. It is put up in various size bottles to suit dealers' interests, and can be had at prices which show a good profit to the retailer.

THE CARBURETTER EXPLAINED.

Now that motor cycles and motor-cars are being sold by a large number of our readers, some of whom are not thoroughly acquainted with their construction, it might be well to explain one important part of a motor—the carburetter. This has been called the mouth of the petrol motor; that is, it receives all the fuel and all the air necessary to the car's progress. A petrol motor has the same action as a gas engine. It works by sucking in a quantity of oil gas ("induces a charge of mixture," the motorists say), compressing it in its cylinder, and then firing it. A big volume of hot gas having an irresistible desire to expand is the immediate result; the motor piston is forced outwards violently, and the motion is suitably transmitted through a complication of shafts and toothed gearing to the rear road wheels of the car. If the petrol motor is on a bicycle, the motion is transmitted through a belt or chain. Then where does the carburetter come in? It is the simple gas-making device from which the motor draws its supplies of explosive mixture. "Oil gas" we said this mixture was. Actually it is "spirit gas," because in all but one or two modern cars with the kind of motor above referred to, petrol spirit—not oil—is used. Petrol is obtained from crude petroleum by distillation; the vapours coming from the oil when this is heated to certain temperatures are condensed to produce petrol which is practically the same as, if not identical with, benzoline and naphtha. At high temperatures we obtain ordinary paraffin and still heavier oils which are of world wide use for domestic and manufacturing purposes. What means are adopted for converting the petrol—a light, thin spirit—into an explosive gas? It suffices really to let air bubble up through the petrol and pass, heavily laden, and indeed saturated with the liquid, to the motor; but in most modern carburetters the petrol is sprayed and mixed with an energetic current of air, and then the final vaporisation is easily effected. A car, or motor bicycle, generally carries its petrol tank above the level of the motor and carburetter, so that the spirit may flow by gravity to the point where it is required for use. In any case, a simple little pump assures a constant supply if the force of gravity cannot be brought into play. An ordinary spray carburetter or atomiser has two little chambers, cylindrical as a rule, and these are connected together at the bottom by a

small bore tube. One is the "float" chamber, the other the atomising or spraying chamber. It would never do for the petrol to flow unrestrained in quantity to the spraying nozzle. That would mean a flooded carburetter and a car *en panne*. It is highly important that only as much spirit should be vaporised as the motor cylinders can comfortably take; otherwise efficiency and economy have to suffer. So there is a device in the float chamber to prevent a single drop of spirit in excess of requirements passing to the spraying chamber. The supply pipe to the float chamber ends inside the carburetter in a fine tube, easily closed when required by a cone-shaped needle passing quite freely through the centre of a cork float. As the spirit flows, or is forced, into the chamber the buoyant float is of course borne upwards; but soon it is pressed against two weighted lever arms hinged or otherwise secured to the valve needle, and as still more spirit flows in the levers pressed up by the float force the needle down right into the end of the fine tube from which the petrol is gushing. Thus, the supply is checked temporarily, and no more spirit flows until sufficient of that in the float chamber has been used up to cause the float to fall and relieve the pressure on the weighted levers.

The manner of spraying the petrol may now be inquired into. The spirit under the force of the motor suction passes from one chamber and enters the other through a nozzle having a very fine bore. The spirit spurts forth in a thin jet, and comes under the influence of two disintegrating factors. The first is a "mushroom" or inverted cone on whose face the spirit dashes and is broken up or pulverised into fine spray; the second is a strong current of preferably warm air which has just been drawn in around the nozzle, being almost instantaneously converted into a highly inflammable gas. Of course, the degree of its inflammability will depend upon the proportions of the air and spirit, and the driver avails himself of this fact in regulating speed and power of the motor. The right proportions are obtained only after experience; insufficient spirit means insufficient power, whilst too much may cause a deranged motor. To make the sprayed spirit mix intimately with the air, the top of the chamber may have steps cut in it, or there may be "baffle" plates, all these tending to pulverise the spirit still finer, and produce a mixture more nearly resembling a true gas. A really gaseous state may not be reached until the mixture gets into the motor cylinder, when the heat of previous explosions stored up in the walls, together with the heat caused by compression, will complete the action of the carburetter by thoroughly vaporising the tiny globules of spirit suspended in the air. Then comes the ignition or firing, a matter that must be left for discussion until another time. The beneficial effect of the heated cylinder walls may be forestalled in one of three ways. The air drawn into the carburetter may be taken from near the hottest part of the motor. The second method is to construct the carburetter spraying chamber with two cases, the space between the two being known as a "jacket." Water that has become heated in the motor cylinder jacket is allowed to circulate round the carburetter, and the results are worth the extra expense of construction. The third method is to employ the hot gases exhausted from the motor just as the hot water is employed in the second method.

In the above we only deal with the principles of construction, and it is only right to state that there are a round dozen of satisfactory carburetters on the market. Improvements are, however, to be expected in the near future, and mostly in the direction of making them more automatic.

NEW COMPANIES REGISTERED.

Ashton Bros. and Phillips, Ltd.—Registered December 16th. Capital, £3,000, in £1 shares. Objects: To carry on the business of manufacturers and traders in bassinettes, perambulators, mail carts, motor cars, and other vehicles, and all fittings and accessories for the same, manufacturers and sellers of household furniture, etc. No initial public issue. Registered office, Carlyle Street, Warrington, Lancs.

B. Jukes & Co., Ltd.—Registered November 23rd. Capital, £1,500, in £1 shares. Objects: To acquire the business of manufacturers of cycles and cycle components recently carried on by B. Jukes and H. E. Pountney, trading as B. Jukes and Co., at Toreador Works, Birmingham; to adopt an agreement with the said vendors, and to carry on the said business and that of manufacturers of and dealers in motor-cycles, perambulators, etc. No initial public issue. Registered office, Toreador Works, Aston Brook-street, Birmingham.

Velo Manufacturing Co., Ltd.—Registered November 8th. Capital £500 in £1 shares. Object: To carry on the business of manufacturers of children's cycle cars, go-cars, velocipedes, mail carts, perambulators, bath chairs, motor cars, cycles, and other vehicles, carpenters, joiners, ironmongers, smiths, founders, etc. No initial public issue. Registered without articles of association. Registered office: 9, Coleman Street, E.C.

S. & N.'S NEW CATALOGUE.

We have received a copy of the new illustrated price list and catalogue of the "Naumann" sewing machines manufactured by Messrs. Seidel & Naumann, 23, Moor Lane, Fore Street, London, E.C. This list is one of the most comprehensive and useful which importers and users of sewing machines can have before them. It describes prices and illustrates a great variety of machines, from the simplest hand pattern to the latest family treadle machines with oscillating or vibrating shuttle, and also treadle machines for manufacturing purposes. A special pattern hand machine, the No. 9, for family use, which is sold in quantities to the leading sewing machine dealers in the the United Kingdom, is also listed. It is of the high-arm type, on wood base, and sent out with a solid walnut cover dovetailed. These No. 9 special hand machines are now finished with a new artistic ornamentation. They are prepared for use as hand and treadle machines, the conversion being made by simply placing the hand machine on the stand and table, the base of the machine being so constructed that when it is worked as a treadle machine the table and the base of the hand machine are perfectly level one with the other. Its price, simplicity, and general arrangement have all been well studied to ensure a successful sale abroad. There are many similar machines without covers or wood bases, of which the same may be said, for full particulars of which we must refer our readers to the list itself.

Among the machines for manufacturing purposes is one with oscillating shuttle for tailors, and another one for shoemakers, with roller feed. Both are supplied with drop-leaf tables. The list also contains particulars of cabinet machines, and views are given of these open and closed, showing the position the machine takes when not in use. The concluding pages of the list are devoted to the "Namouna," intended for manufacturing purposes, and supplied with or without cover or drop-leaf.

The firm's oscillating shuttle machines, hand or treadle, can now be supplied with the central bobbin, and on this account the demand for them is greater than ever. Both oscillating and vibrating machines can be had to work backwards and forwards. The vibrating shuttle machines are now all manufactured with the high arm, thus enabling a quantity of material to be very easily passed through.

We understand that Messrs. Seidel and Naumann's sales during the last year were most encouraging, reaching the enormous figures of nearly one hundred thousand sewing machines, making the total supplied up to date about two millions. Besides sewing machines, Seidel and Naumann are one of the leading firms on the Continent who manufacture cycles, the yearly output amounting to 40,000, and over 3,000 workmen are employed in their works.

Other lists can be obtained from this firm dealing with automatic musical instruments and pianos, in which goods a large and increasing trade is done.

ADVERTISING NOVELTIES.

Messrs. Hengstenberg & Co. of Bielefeld, have issued a handsome pocket book with a diary and department for notes. It also gives a directory of makers of articles sold by sewing machine and cycle dealers, and, of course, full details of the sewing machines and cycles made by Messrs. Hengstenberg.

As last year, the Wheeler and Wilson Manufacturing Co. have just issued a variety of advertising novelties. To start with, there is a card headed "Office Rules," and underneath is given "Time allowed for interviews in business hours." Another card records six maxims for employees. Next we observe that the parcel contains a foot rule of card neatly folded for the pocket and an Atlas, both of which, without militating against their usefulness, sing the praises of the Wheeler and Wilson machine, and the same remarks apply to a large sheet which contains a map of the world on Mercator's Projection. A variety of blotting pads next come to light, and then a dozen different handsome and useful calendars. Lastly, there is a satin banner upon which is worked by means of a Wheeler and Wilson machine a representation of "Wee Macgreegor."

TRADE IN LANCASHIRE.

REPORT FROM A MACHINE DEALER.

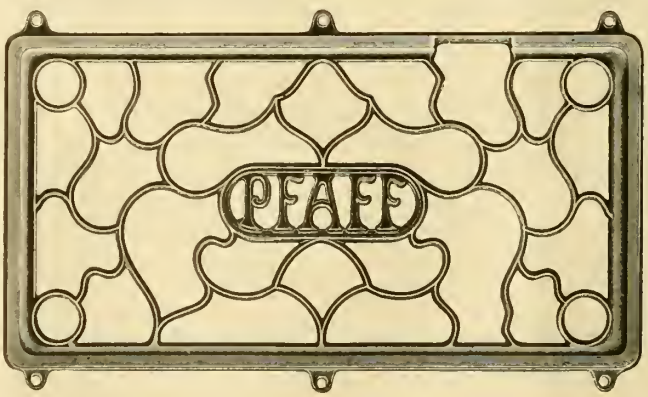
We are always pleased to receive letters from our readers on the state of trade in their district, or on any other interesting subject. We therefore print with pleasure an extract from a

letter which we have received from Mr. J. Townsend, who has traded in Darwen as a sewing machine dealer some twenty years. Mr. Townsend writes :—

"I am glad to find the *Gazette* as interesting as ever. Trade with us during most part of the year was very bad owing to the shortage of cotton and the cotton speculators, but during the latter part of the year it greatly improved, and now we have the prospect of a record year in 1905 owing to the exceptional crop of 12¾ million bales of cotton. Trade prospects in Lancashire were never brighter for years past than they are to-day. Let us hope they will be fully realized. All Lancashire pulsates with a new life to-day as a result of this. The Christmas trade of 1903 was about as gloomy as I have known it, To-day, it is just as cheery and hopeful. New mills are in contemplation in many towns and no doubt the number will increase with the advancing spring. You might add I am just negotiating for extensive alterations and additions to my shop premises on account of this revival in trade. Our address will then be 47, Bolton Road, and 1 and 2, Cochran Street."

A NEW BASE GRATING.

The Pfaff Works, always endeavouring to fit their machines not only with practical innovations, but also with new embellishments, have been for some time applying to their stands for hand and treadle machines a nicely designed bottom-grating of cast iron which is fixed below the wood base. In order to stop the gap of the receptacle made in the table top, a thin wooden board was formerly used by most makers and covered with a green cloth, but the latter offered the inconvenience of looking ugly and got discoloured after a time, it being difficult to remove all the dust which so easily accumulated on the cloth. The wooden board has therefore been superseded by this new grating which is black japanned and is shown in our illustration.



When the hand machine is removed from the stand the grating appears as a nice completion of the table gap and stops the accumulation of dust and dirt. The Pfaff machines are now so fitted that the wooden base and the table top are on the same level, consequently the machines for hand and treadle arrangement present the same height as that of the machines for treadle use. The numerous friends of the Pfaff sewing machines will no doubt be pleased to hear of the useful innovation which can be seen at the general agents for the United Kingdom and Colonies, Messrs. Wilhelm and Co., 7, New Zealand Avenue, Barbican, London, E.C.

GOOD AND BAD BOOK-KEEPING.

WARNINGS TO RETAILERS.

PRIZE ESSAY BY CYRIL F. BIRD.

It is freely admitted by the accountancy profession that the keeping of proper books of account by traders brings with it innumerable advantages, and if the ordinary trader himself would only be more inclined to see this in the same light as accountants he would derive immeasurable benefit therefrom, and, if a colloquialism may be pardoned, put money into his own pocket. Many men appear to have the impression that, provided they look after what may be termed the administrative part of their business the books of account will look after themselves, or are of quite secondary importance. The value of a systematic and sound practical knowledge of the keeping of accounts is, nevertheless, being brought home to almost every class of trader, and it is not saying too much to attribute this—to some extent, at any rate—to the growth, influence, and efforts of the accountancy profession.

The object of this paper, however, is not to show the trend of commercial opinion as to the value and advantages of proper bookkeeping, but rather to point out the advantages themselves, and it will be the endeavour in this essay to describe the same as far as possible, relatively to their importance.

First in importance, then, it seems that the greatest advantage or benefit to a trader in keeping proper accounts is that by so doing he is enabled to obtain in a most complete and comprehensive manner correct information, with the fullest details, (1) as to what his financial position is at any particular date, and (2) as to the results achieved by his business, and how such results have been brought about ; or, in simpler language, what business he is doing.

Everyone must admit that the trader who is able to quickly and readily see what is his position in his business at any time has an immense advantage over one who cannot do this ; and it seems almost too evident to need explanation that if a trader keeps his books in a proper manner he can more easily ascertain his financial position, and see what business he is doing, than he would have been able to do had such books been badly kept, or even none kept at all.

By keeping proper accounts a trader has from day to day a complete record of every business transaction. For instance, he can readily tell at any particular date how much money is owing to him, from whom it is due, and of how long standing the debts due to him were ; he can see also to whom he owes money, how much he owes, and any other obligations he must meet, and when the same must be met. Thus he has detailed information, always easy of reference, in relation to all persons with whom he transacts business. He can know exactly how much stock he possesses, and what are his monthly or periodical purchases into and sales from the same. He has figures, always available, showing him the accurate value, properly depreciated, of his plant, machinery, tools, furniture, or other assets. He can see what cash he has available at the bank on any day ; he can see any other liabilities to which he is or may become subject ; he can tell what capital the business possesses ; and can ascertain all and any other particulars of account necessary for carrying on a business which are too numerous to mention, but with which every commercial man is more or less well acquainted. In short, he has information as to his position always at his fingers' ends, which must be of inestimable benefit to him.

All this shows, even in so few words, and without going more deeply into the intricate details of account obtainable by bookkeeping than has been done, or showing from which particular books such details are obtainable, that if a trader keeps his accounts properly he is always readily able to see what his financial position is at any time. Very few could dispute this being a benefit due almost entirely to a proper system of bookkeeping.

The other point mentioned was that a trader can, by properly keeping his accounts, see what are the results achieved by his trading, and how such results have been brought about.

If a trader expects to carry on his business with any amount of success it is absolutely essential that he should know accurately what profits or losses he is making. This knowledge can be *accurately* obtained from Trading and Profit and Loss Accounts, drawn up periodically (usually annually or half-yearly). A Trading Account shows a trader the gross profits earned for a certain period, and its object is to show that the difference between the amount of his sales and the initial cost of goods, together with the cost of production, allows him sufficient margin to fully cover the expenses incidental to carrying on the business and to leave a surplus for net profits ; the Profit and Loss Account showing the establishment expenses and the net profit. The object or purpose of Trading and Profit and Loss Accounts has been mentioned in order to show, if possible, more forcibly how really vital it is to a trader that he should have such accounts properly drawn at various periods.

If his accounts were not properly and accurately kept from day to day it would be impossible for him to obtain Trading or Profit and Loss Accounts approaching anything like accuracy, or that would be of any material value to him, so that it may be said that a good system of keeping accounts is the only reliable

way of ascertaining profits or losses in a business or results achieved by trading. Proper Trading and Profit and Loss Accounts would also show a trader—where he dealt in more than one class of goods, or had two or more branches of his business the total purchases and sales, and profits or losses in each class of goods dealt in, or in each branch of business for any period, thus enabling him to tell exactly how his profits or losses had been made.

The knowledge of what profits or losses a business was making would be of material assistance to a trader in determining whether it might not be expedient, or even necessary, for him to alter the selling or buying price of his goods. By his Trading Accounts he could see whether he must increase the margin he had been previously allowing for profit on his sales in order to keep his business flourishing and making profits, or whether he is making profits and those profits are such that it would be possible for him, and perhaps necessary, to decrease such margin in order to effectually compete with rivals in trade who might be cutting him out by lower prices. A trader may be making a large profit on his sales, but yet may be losing business through losing customers because his prices are higher than others.

Proper accounts are invaluable for purposes of comparison. A trader can derive immense benefit from comparing one year's trading with the previous and other years'. He is then enabled to see whether or not he is increasing his business, and in which particular class of goods or branch of business he is doing best ; and he can see whether his expenses are becoming dis-proportionate to the extent of his profits, and, if so, which of those expenses it would be wisest to decrease. He could see whether it would be advisable for him to give up any particular branch of his business, whether the business would justify or require further capital expenditure, and many other questions of a similar nature.

Although the title of this essay presumably intends any remarks made to be confined to the case of a sole trader, it might possibly be not out of place to comment very shortly upon cases where two or more persons are trading together—that is to say, to partnerships. All the foregoing remarks are equally applicable to such cases ; in fact, they might be said to apply with more force, because, where partnerships exist, larger questions, such as the rights of partners *inter se*, arise, and accounts are of the utmost assistance in determining such questions. These questions, for instance, would comprise the treatment of partners' drawings ; amount of shares in profits ; amount of interest on capital, on advances or on withdrawals ; the necessity for determining the capital or share of any partner at any particular date ; provisions as to undrawn profits, etc., etc. A knowledge of accounts, and a proper system of treating the same from the commencement of business, is essential in order to porperly deal with such questions as these as and when they might arise. By Section 28 of the Partnership Act of 1890 partners are bound to render true accounts to any other partner, or his legal representative. It frequently happens that a partner requires such accounts, either where a dissolution takes place, or upon the death or retirement of some other partner, or the introduction of a new partner, and these accounts could not be rendered truly unless the books had previously been correctly kept.

Having dwelt upon the most vital reasons why a trader should keep proper books of account, a few instances will be given showing some other advantages that he may thereby derive before commenting upon the evils arising through improperly kept accounts.

Cases frequently arise in which the State, or a public body authorised by Parliament—for example, a railway company or a county council—has the right of acquiring and taking over the premises or site of a trading business. The owner of the business is compelled to surrender such land or buildings, but can claim compensation for their acquisition. Before any compensation is given him, however, he is required to furnish some sort of Trading or Profit and Loss Accounts as a basis upon which to determine the loss he is incurring by the surrender of his premises, and the amount he ought to receive. Here can be seen the advantage of properly keeping accounts, because thereby the owner of the business, or trader, could himself be satisfied that he was claiming sufficient, according to his past profits and value of the business, and was getting adequately compensated for the losses he was experiencing by his surrender. It might be argued that if the claimant had pleaded inability to furnish proper accounts, or any accounts at all, he would possibly have been over-compensated, but in such events, however, as is well known, it is more often the case that he receives considerably less than his due.

Another instance in which proper accounts are of great assistance to a trader is for purposes of making his income tax returns, or checking such returns when made. Every trader, assuming he is making profits, is liable to pay income tax, and, even if he escapes for a brief period, he may be called upon to do so at any time by the Commissioners. Where the Commissioners find that a trader does not himself submit to them any returns, or has previously escaped paying the tax, they usually assess him at a considerably higher figure than that for which he is really liable. In such cases they merely guess at the amount, leaving it, of course, to the trader himself to furnish proper accounts if he wishes to contend that he is being over assessed. If he were unable to furnish accounts showing what actually were his profits or losses, he would find it extremely difficult to escape payment of the full amount charged, as he would have no evidence to show that he was being over-assessed, although he might know that, in reality, such was the case. The trader who keeps proper accounts has the satisfaction, therefore, of knowing that he is not paying away income tax upon more than the amount for which he is lawfully liable, whilst the trader who does not trouble to keep accounts usually pays away a good deal more than that amount.

If a trader should at any time be desirous of disposing of all or any part of his business, properly kept accounts *ab initio* would assist him very materially in satisfying himself that he was receiving, or was going to receive, a fair price for the transfer of the goodwill and property of the business. A sale of a business often falls through in consequence of the would-be vendor being unable to produce accounts which would satisfy the intending purchaser as to the true value of the undertaking he wished to acquire. And, even in cases where a sale is effected, it must frequently happen that the vendor receives less than he ought or might have, because the accounts he had produced to the purchaser were incomplete or inaccurate, and so inconclusive.

If a deceased trader's legal personal representative, upon taking office, finds such trader's accounts in good order, and eivdence of their having been well kept, he (the executor or administrator) is furnished with a clear and accurate idea of the position of affairs, and is given a sound basis upon which to work. He is consequently saved a considerable amount of trouble and expense in collecting the assets, settling the debts, and dealing with the claims and other liabilities of the estate, and is especially assisted if, as is often the case, he finds it necessary to carry on or sell the business.

This can hardly be said to be an advantage to the trader, because he himself does not actually benefit. It ought, however, to be a source of satisfaction to him during lifetime to know that after his death his books of account, by showing the exact state of his affairs, will be of great assistance to his executor in administering the estate, and will, by saving expense in such administration, obviously be largely to the advantage of those whom it was his intention to benefit—viz., the beneficiaries.

Again, accounts are frequently required in Courts of law to assist in settlement of disputes, and as evidence in support of claims. The production of properly kept accounts often greatly facilitates a trader in suing for a trade debt due to him ; for instance, in obtaining a favourable verdict, and, *vice versa*, assist in enabling him to successfully establish proof of payment, or other satisfaction of a debt claimed as due from him. Other instances frequently occur in which properly kept accounts are of assistance in settling law Court questions.

There are, doubtless, many other advantages, not enumerated here, which a trader may derive from properly keeping his books of account, but it has been considered sufficient to dwell at some length upon what seemed to be the all-important advantages, and then to touch more briefly upon a few others of lesser importance. The other side of the question—viz., the evils resulting from improperly kept accounts—will now be considered.

The most obvious evils consequent upon failure to keep proper books of account are, of course, the antitheses of the previous comments. By this is meant the incapacity or inability to obtain anything like a thorough or comprehensive grasp of the financial position and trading results of a business, the details of every business transaction, and other matters, all of which must result in loss of business to a trader, and loss of business means loss of money. It will also be shown that failure to keep accounts oftentimes leads to a still greater evil, and that is bankruptcy.

It is impossible for the trader who does not keep books to be able to tell whether or not he is living beyond his means—that is to say, in excess of his profits (*if any*), or rather on his capital. He may be making profits out of his business, but, not knowing precisely what those profits amount to, he may be drawing for his private purse out of the business considerably in excess of such profits, without—and this is the important point to be noted—even being aware that he is actually doing so. (He might also, of course, be drawing largely from his business whilst making losses.) Such a state of affairs as this must, if continued, in course of time involve a man in bankruptcy, and it would be surprising to many if it could be shown how many persons are annually landed in the Bankruptcy Court solely owing to this reason. Those who have had any experience in bankruptcy cases—particularly bankruptcies involving ordinary trading concerns—can at any rate testify to a considerable percentage of failures almost directly resulting from the want of keeping or having kept proper accounts on the part of the bankrupt.

There is another side to this bankruptcy question that might also be noticed. If persons who keep their accounts badly become bankrupt, their path through the Bankruptcy Court will be much more difficult than it would have been had they been able to show that they had kept proper accounts. As an instance of this, where this offence—viz., that of keeping improper accounts—is mainly responsible for the insolvency, the Bankruptcy Court will often refuse, suspend, or detain the bankrupt's discharge, upon the grounds " that the bankrupt has omitted to keep such books of account as are usual and proper in the business carried on by him, and as sufficiently disclose his business transactions for the three years immediately preceding his bankruptcy." (The Bankruptcy Act, 1890, Section 8, Sub-section 3 (*b*).) It was laid down, too, by the Court of Appeal that, in deciding as to the granting or refusing of a bankrupt's discharge, the question whether such bankrupt had kept proper books of account was one of *primary importance*.

The late Lord Esher, commenting in *Ex parte Reed*, said that the omission to keep proper books of account was not a slight, but a serious, offence against trading morality ; he also said that it was not enough that a trader should have books with

entries in them that would require a prolonged examination by a skilled accountant to ascertain the result of them, but that his books should be properly kept and balanced from time to time, so that at any time the real state of his affairs could be seen at once. In another case, *Ex parte Campbell ; re Wallace*, he said : "It is said that it is a very common thing for traders not to keep books. It may be so in the case of traders who become bankrupt it shows the utter recklessness of a man who does so, it shows that he is carrying on business with an utter disregard tor the interests of anyone but himself."

The remarks made in these two cases have been mentioned in order to show that the evils of not keeping proper accounts in business have been fully recognised, and given expression to, by one of the then highest authorities on the Bench. In connection with the last twenty words quoted from the comments in the second case it is also equally certain that the trader who keeps no books at all disregards his own interests as well as those of the people with whom he trades.

Another evil arising through failure to keep proper accounts is that the trader who neglects to do so, although he may have some sort of books kept, stands in very great danger of being defrauded by those whom he employs. Unscrupulous employés could more easily manipulate accounts with advantage to themselves—with less fear, too, of detection—where they knew that their employer was very lax as far as the bookkeeping part of his business was concerned. A proper system of bookkeeping, accompanied by what is known as a good internal check, is a very great aid in the prevention of fraud on the part of employés in a business, especially if the principal himself can, to some extent, personally supervise the accounts, or, at any rate, depute this duty to some responsible person in his employ whom he could thoroughly trust.

Apart from the evils mentioned, of which bankruptcy is unquestionably the worst, and many others probably that have not been mentioned, speaking in a more general sense, badly-kept accounts must tend towards great confusion of thought and idea as to business affairs, and the moral effect caused by the worry and anxiety of never being able to exactly ascertain or know what is one's position or how one stands in his business, must be a serious drawback in trading.

In conclusion, it has not been possible, and perhaps hardly necessary, in a paper of this length, to go more minutely into details or intricacies than has been done. It is hoped, however that the advantages of keeping proper books of account, and the evils resulting from not keeping them have been sufficiently clearly set forth to show that it is more honourable greatly to their own interests, and, in fact, essential for those who have embarked upon a commercial career, to keep proper accounts if they wish to attain to success in their business. If this has been done the time and effort spent will perhaps not have been wasted.

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EXTRAORDINARY EMBEZZLEMENT BY COLLECTOR.

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At the Kendal Police Court, last month, George Pugh, 29, Windermere, canvasser, was charged on remand with embezzling three sums—viz., 10s., 6s. and 2s. while employed by the Singer Manufacturing Company between October 21st and November 4th, and with obtaining £1 8s. and £1 5s. by means of forged orders.

Mr. G. E. Cartmel prosecuted, and defendant was represented by Mr. L. G. Thomson.

Mr. Cartmel reviewed the evidence he proposed to call, and Mr. Thomson said defendant pleaded guilty to the charges of embezzlement, and he thought justice would be done if the examination of the witnesses was confined to these charges.

Mr. Cartmel said the company considered it a very serious case. Defendant had systematically forged people's names and obtained commission.

Mr. Thomson admitted that the names had been signed by defendant, but at that stage he was not prepared to say whether there was any intention to defraud.

Mr. Cartmel said his instructions at present were that he should go on with the charges, but he would leave it in the hands of the Bench.

The magistrates then retired to consider the matter, and after a lengthy absence the Mayor announced that the magistrates had decided to go on with the cases of embezzlement and to disregard any suggestions as to the others.

Andrew Booth, local manager for the Singer Manufacturing Company, was then called, and stated that on August 13th last he entered into an agreement with the defendant under which he was to act as salesman and collector in the company. His duty was to report each week to the company at Kendal and pay over all monies due. He was allowed to deduct from his weekly collectinns the commissions he had *bonâ-fide* earned. The receipt (produced) for 10s. in defendant's handwriting dated October 14th should have been accounted for on the following Friday ; it was not included in the return for the week and had not subsequently been paid over. The returns had all been signed by Pugh. Further receipts for 6s. and 2s. had not been accounted for in the defendant's returns. They should not have been accounted for on the "sample receipts," defendant having been supplied with the necessary books. By defendant using the sample receipts they had no opportunity of checking the amounts received by him. When defendant left the company's employ there was not a penny due to him for commission. Cross-examined : He could not say that all the returns had been made out by Pugh, though they had all been signed by him. Their agents did not give unofficial receipts and exchange them for official receipts when they got their books back.

Mr. Cartmel then examined the witness in respect of the forgery charges. Defendant purported to have received an order for a machine from a man named Allonby. The machine was sent to Pugh and he received commission for it. Witness ultimately found the machine at the left luggage office at Windermere Station undelivered. The delivery note purported that the machine had been delivered. He asked defendant if he had signed the order for a man named Allonby himself, and he said that he had and that drink was the cause of it. There was no such person as Kate Allonby, in whose name the order had been signed. Defendant had also told him that a machine was required by a man named Atkinson, of Heathwaite. That machine was sent by carrier. He ultimately got the delivery note back purporting to be signed by Sarah Atkinson and witnessed by Pugh. Defendant received commission on the sale of the machines.

Mary Jane Huck, Church Cottage, Rydal, said she was purchasing a machine from Messrs. Singer. She paid defendant the money and received a receipt for it. Defendant had very often been in drink when he called. Cross-examined : He did not tell her it was a sample receipt.

Margaret Chapman, Crag Brow, Bowness, stated that on October 10th she paid Pugh 6s. under the contract for her machine and received a receipt for it.

Flora Harrison, Craig Walk, Bowness, said she paid 3s. to Pugh on August 31st. He told her that the receipt which he had given her was only a sample, but said he would bring her a proper one. He had not done so, however.

Jane Breaker, Biskey Howe Terrace, Bowness, said she paid 5s. to defendant on November 2nd, and received a receipt for the same. It was not a regular payment. She drew defendant's attention to the fact that he had marked 3s. down in the counterfoil, and he said that did not matter.

Robert Atkinson, Heathwaite, said he knew defendant by sight. He had never agreed to the purchase of a machine, and did not sign the agreement produced.

Ruth Atkinson, wife of the last witness, said Pugh had several times called at her house and tried to persuade her to buy a machine, but she had always refused. He one day told her he was sending her one down, and she told him she would put it in the backyard, as she had repeatedly told him she did not want one. No machine had been delivered, and she had never signed a delivery note. Defendant had credited her with having paid 3s. but she had never done so.

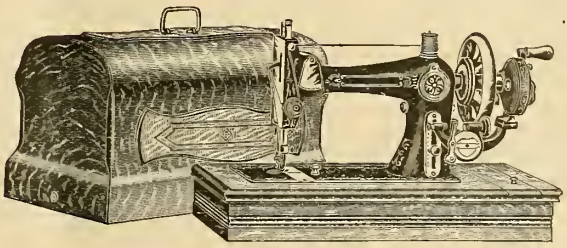
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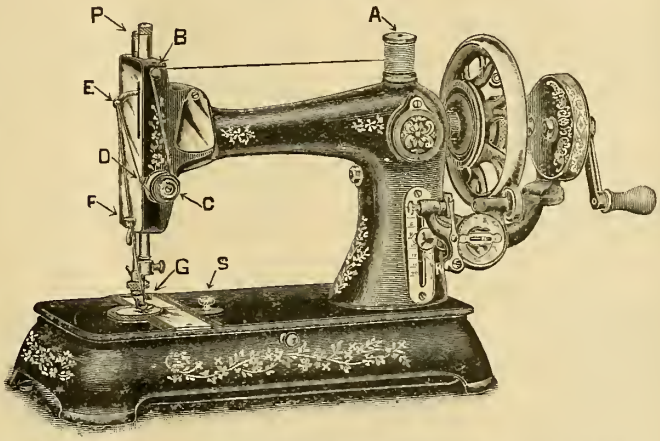
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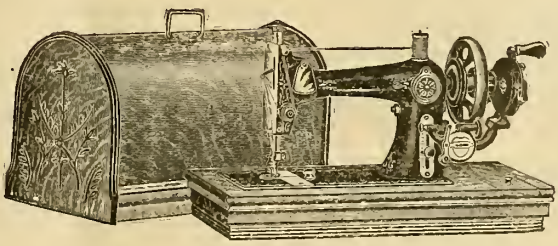
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William Tebay, Oak Street, Windermere, employed by Messrs. Robinson, carriers, stated that on September 20th Pugh asked him to call at Singer's depot at Kendal for a sewing machine. When he was coming away with the machine he met defendant, who took the delivery note received from Mr. Booth from him and put it into his pocket. He said he had not seen Mr. Atkinson about the machine, and instructed witness to leave it at the warehouse. Defendant said he would call for it, but he had never done so.

William Allonby, Troutbeck Bridge, electrician, said he knew defendant by sight. Defendant had asked him if he would buy a machine, but he refused. He did not sign an agreement for purchase, and never paid 10s. on deposit, as credited to him by defendant.

Alice Allonby, daughter of the last witness, said a Singer's sewing machine came to their house in September, but she refused to take it in. She never signed any delivery note as alleged by defendant.

Thomas L. Thompson, Broad Street, Windermere, stated that on September 9th he took the machine to Mr. Allonby's, but they refused to take it. He acquainted defendant with this, and told him he had taken it back to the left luggage office. Defendant said he would see about it, but did not do so.

The Chief Constable (Mr. A. M. Berry) stated that he received defendant into custody from the Windermere police on December 6th. In reply to the charge he said, "The company have more money of mine than I have of theirs."

Defendant pleaded guilty to the charges of embezzlement, and elected to be dealt with summarily.

Mr. Thomson then addressed the Bench, and remarked that where there was a chance of getting a customer for a machine the method was adopted of sending an order for a machine to be delivered, as the agent had then a better chance of selling it. Defendant admitted having done wrong in signing the names of the probable customers before the machines had been sold. Defendant had not the slightest intention of converting the money to his own use. He submitted that the defendant, who was married and had two children, had suffered punishment adequate to the offence with which he was charged.

Defendant was fined £5 and costs, with the alternative of a month's imprisonment.

CANVASSER'S INGENUITY IN EMBEZZLING.

At the Belfast Police Court, on December 14th, Joseph B. Robinson, a young man, was charged on warrant with obtaining by means of false pretences the sum of £7 18s., the property of the Singer Manufacturing Company, Queen Street, Belfast.

Mr. Frank Kerr prosecuted for the company, and Mr. N. Tughan appeared for the prisoner.

Mr. Kerr said the course of procedure was as follows: The prisoner was in the employment of the complainants as salesman and canvasser, and it was his duty to go about a certain district allocated to him endeavouring to get respectable and solvent people to purchase sewing machines manufactured by the company. If he got these people to agree to buy, it was his duty to get them to sign an agreement and delivery note as to where the machines were to be sent. Then he obtained from the firm the sum of £1 as commission upon the amount of the transaction. What the prosecution said was that he forged the agreements. Thus, he said, he went to a man named John Hamilton, Moat Street, Donaghadee. Such a man did actually exist. Prisoner sent in an agreement purported to be signed by him and also a delivery note purporting to be signed by John Hamilton. The sewing machine was sent to Donaghadee, but prisoner intercepted it, and left it lying in the railway station, and then came in and got his commission. He (Mr. Kerr) only gave that one case as an illustration of how the game was worked.

Mr. J. Marshall, manager, and Mr. O'Hare, supervising agent of the complainants, gave evidence in support of the prosecution. It appeared prisoner had been two years in the employment of the firm.

A plea of guilty was entered, and Mr. Tughan pleaded on prisoner's behalf for leniency. The charge was altered to one of larceny. Mr. Kerr said, although not wishing to press the case unduly, he should mention that a more serious complexion was put on the case owing to the fact that the firm had hundreds of men in their employment.

Mr. Nagle (magistrate) said it was an extremely painful case for the magistrates. Here was a young man beginning his career, in very excellent employment, and who was doing extremely well, ruining himself. The ugly feature in connection with the whole case was the giving of other persons' names. Whatever might have been his excuse there could be no palliation for that. There could be nothing better than the way the case had been met, and having regard to the wise and prudent course that had been adopted by pleading guilty and throwing himself on the leniency of the Court, the magistrates would give what was, to his mind, under the circumstances, a very lenient sentence—six weeks' imprisonment.

ARRANGEMENTS WITH CREDITORS.

Oliver Burnhope, sewing machine and pram dealer, Hull.

In our last issue we stated that the creditors in the above were being asked to assent to a deed of assignment, the estate showing a surplus of nearly £200. The deed has now been registered. Among the creditors are Bishop's Cluster Co., London, £80; D. Butterfield, Ltd., Keighley, £27; Dawson, Bentley and Co., Keighley, £18; Biesolt and Locke, Meissen, £12; Davies and Hill, Birmingham, £11; Eames, Thrower and Co., Leeds, £17; Halesowen Pram Co., £12; Jones' Sewing Machine Co., Guide Bridge, £86; G. Littlewood, Ltd., Birmingham, £10; J. G. Murdoch and Co., Ltd., London, £58; Star Manufacturing Co., Curbitt Town, £27; W. Sellers and Sons, Keighley, £25; Varley and Co., Keighley, £75; Vertical Feed Sewing Machine Co., London, £33.

Jones & Co. (Worcester), Ltd., jewellers, sewing machine dealers, etc., Worcester.

In our November issue we stated that the above was being wound up. The business has been conducted on the instalment basis, and there is a deficiency of £10,000 as the result of some six years' trading. Among the creditors in the sewing machine trade are Mr. Oscar Lobl, of Aldersgate Street, E.C., for £23, and Messrs. J. G. Murdoch and Co., Ltd., of Farringdon Road, E.C., for £20. The principal creditors are watch and jewellery firms.

A. L. Norman, furniture and pram dealer, Barton Street, Gloucester.

A deed has been registered in the above, the liabilities being £220 and assets £110. The Halesowen Pram Co. are interested to the extent of £20.

Charles Heath, furniture and mangle dealer, Ecclesall Road, Sheffield.

A deed has been registered in the above with liabilities of £300 and assets about half that amount. Among the creditors are D. Butterfield, Keighley, £18, and Murton and Varley, Keighley, £11.

H. Knight & Co., manufacturers, Fell Street, E.C.

An offer of 6s. in the £1 has been made in the above. Among the creditors are the Singer Manufacturing Co., £58, and the Wilcox and Gibbs Co., £10.

Joseph Spratley, sewing machine dealer and engraver, Park Square, Luton.

In our last issue we announced a meeting of creditors in the above, held at the offices of Messrs. Teale and Cox, and the offer of 5s. in the £. Since then not only has the offer been accepted but the amount paid out—all within five weeks—and Mr. Spratley has now taken smaller premises and resumed business, which we sincerely hope will prove successful.

A. W. Odden, dealer in furniture, prams, and mangles, Whitstable.

Last month the above was examined in bankruptcy, and ascribed his deficiency of £113 to depression in trade and ill-health.

J. Della Porta & Son, furnishers and dealers in sewing machines, mangles, and prams, Shrewsbury.

The above concern, which has been established over fifty years, has had to call a meeting of its creditors, when a statement showing liabilities £23,655, and assets £8,732, was produced. The business has been a very large and varied one, the bank overdraft in 1889 which was £6,568, having now increased to £12,847. The profit for the past fifteen years has been at the rate of £1,619 3s. per annum, while the turnover has averaged £27,000 per annum. The turnover and profits have been well maintained and do not show any shrinkage for the past few years, the average gross profit being 24 per cent. Mr. J. Della Porta died in June last and the business has since been carried on by his son.

It was decided to sell the estate back to the debtor, Mr. J. L. Della Porta, for a composition of 10s. in the £, payable at four, eight and twelve months. Of late this firm have directed very little attention to sewing machines.

Laurence Bullas, dealer in furniture and mangles, Club Garden Row, Sheffield.

A deed of assignment has been filed in the above. Liabilities £648 and assets £386. Among the creditors is J. P. Wolfenden Crosshills, Keighley, for £17.

J. E. Hooper, house furnisher and sewing machine dealer, High Street, Ilford.

Last month the first instalment of 2s. 6d. towards the composition of 10s. in the £ was paid in the above.

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Patents

The following list has been compiled expressly for this Journal by Messrs. Charles Bauer, Imrie, & Co., of the City Patent Office, 72, Cannon Street, London, E.C., from whom further information may be obtained.

APPLICATIONS FOR BRITISH LETTERS PATENT.

24,080. W. Spiers. Improvements in knitting machines.

24,081. C. and E. Terrot and A. Freund. Improvements in knitting machines.

24,215. D. Flanagan. Improvements in blind-stitch sewing machines.

24,222. D. K. Tullis. Improvements in washing machines.

24,496. Carl Shroeder. A washing machine.

24,498. D. Evans. Improvements in washing machines.

24,628. W. S. Dove. Improvements in mail-carts and the like.

24,679. W. S. North. Improvements in sewing machines.

24,753. G. F. Lee. Improvements in knitting machines.

24,835. R. S. Stroud and Son and S. W. Turner. Novel or improved means for fixing covers of sewing machines, etc.

24,908. E. Baumann. Improvements in folding mail-carts.

25,133. A. Laubsher. Improvements in ruffling mechanism for sewing machines.

25,173. V. Lord. An improved apparatus for washing clothes.

25,290. F. Hill. Improvement in self-acting washing machines.

25,359. W. G. Maury. Improvements in or relating to the shafts of perambulators and the like.

25,710. J. Forbes. Improvements in hemmers or devices for folding the edges of fabrics.

25,757. T. H. Poynder. An improvement applicable to stitching machines.

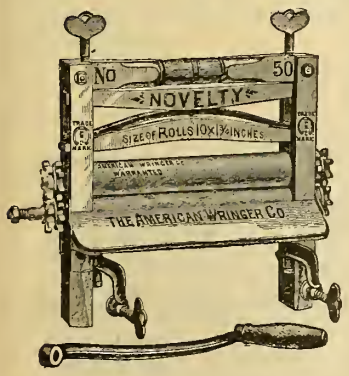
25,970. F. W. Ostrom. Improvements in cloth clamps for buttonhole sewing machines.

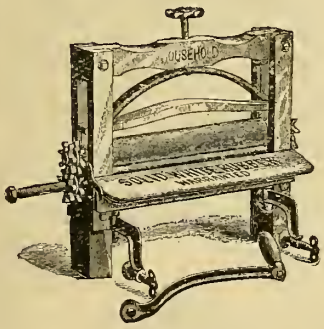
25,995. Companie des Moulins à Coudrie (a communication to G. B. Ellis). Improvements in or relating to sewing machines.

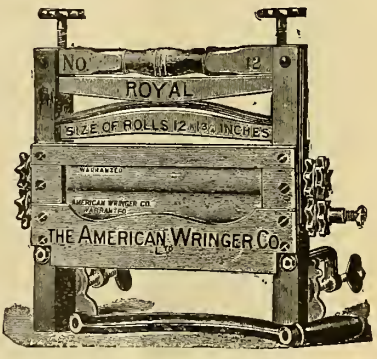
26,010. E. Smith. New or improved washing appliance.

26,030. F. Evans and W. Boote. An improvement in mangling or wringing machines.

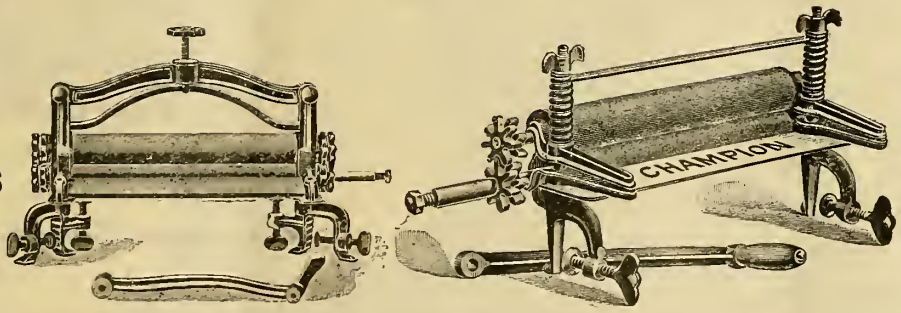
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20,677. R. Lancaster. Improvements in rollers for wringing machines.

20,773. F. Kustner and F. W. Powell. An improved hand-stitching machine.

ABSTRACTS OF SPECIFICATIONS RECENTLY PUBLISHED.

261 of 1904. **Buttonhole Machine.** Singer Manufacturing Co. (a communication to W. Fairweather). January 5th, 1904.

This invention consists in improvements in buttonhole cutting and stitching machines of the class described in specification 20,358 of 1902, and its primary object is to adapt machines of this class for cutting the buttonhole prior to the stitching operation. Some of the features of the cutter mechanism are said to be applicable also to machines of the "trimming cutter" class, and the double work-clamp employed, although designed more particularly for machines in which the work is moved relatively to the stitch-forming mechanism, is also adapted to be used on machines in which the stitch-forming mechanism is moved. Thirty-three claims are made.

1,390 of 1904. **Hemstitch Machine.** Gebr. Gegauf, Steckborn, Switzerland. January 19th, 1904. (A communication to W. P. Thompson.)

This invention has for its object a crank hemstitch embroidering machine for making hems of any suitable curvature which has needles and a borer mounted in tubes located one in the other, both of which are arranged in a carrier or guide tube, and each separately movable, which needles and borer are simultaneously operated from one place together with the shuttle mounted in a carrier, the needle carrier tube and the shuttle carrier being each connected by means of an endless flexible transmission mechanism (band) with a shaft common to both, which shaft may be revolved by means of the usual crank arranged beneath the table of the machine, whilst the material presser is not revoluble and may be lifted at each stitch.

Seven claims are made, the main elements being the connection of the guide tube and the shuttle carrier by means of a band or the like with a common shaft operatable by means of the usual hand crank, discs or pulleys provided on their periphery with pins which engage in holes in the bands, a presser foot having a rubber ring bearing surface which tapers so that it acts to stretch the fabric in all directions away from the needle, and means for displacing the needles relatively to each other.

1,872. **Sack Sewing Machine.** E. F. Durand, 2, Monument Street, London. January 25th, 1904.

This machine, which is of the double chain-stitch class, is designed more particularly for sewing sacks, and the invention comprises a specially constructed looper, a thread spreader, an improved take-up, and an automatic tension for the under-thread. Seven claims are made.

1,936. **Thread Controlling Devices.** Singer Manufacturing Co. (a communication to W. Fairweather). January 26th, 1904.

The primary object of this invention is to fully maintain control of the thread in the formation of different kinds of stitches —as in embroidery work or buttonhole stitching. As applied to button hole machines, the invention obviates puckering of the material at the ends of the buttonhole, it assists in determining the locking position of the threads, and it obviates breaking of the thread in the barring operation. It consists essentially in the combination with the stitch-forming mechanism and a tension device, of a thread-feeding device, or "pull-off." Twenty-two claims are made.

2,604. **Bobbin Case or Shuttle.** The Fabrik fur Spezialnahmachinen, A.G., Zurich. February 2nd, 1904.

This invention is described as applied to a rotary shuttle machine, but it is applicable to other styles. It consists briefly in adapting the bobbin case to hold the bobbin stationary within it while the thread is drawn off over the end of the bobbin and through a central aperture in the outer closed end of the bobbin case. Twelve claims are made.

8,228. **Spool-winding Mechanism.** Frederick Baker, Brighton, near Melbourne. April 9th, 1904.

This invention is devised to enable the main features of the mechanism described by Mr. Barker in his specification, No. 8,494 of 1903, to be applied to rotary shuttle sewing machines. He summarises the various operations performed by the mechanism and the operator as follows:—"A spool is wound on the spindle and the winding stopped when said spool is of the required size; this spool is pushed into the shuttle and the shuttle threaded; the mechanism is withdrawn into its normal or winding position and the spool cut off from the supply reel, and the clutch mechanism is connected so that a fresh spool may be wound." Nineteen claims are made.

UNITED STATES PATENTS.

Granted in November, 1904.

773,631. M. C. Ellison, St. Paul, Minn. Filled-bag sewing machine.

773,758. C. I. Latshaw, Bradford, Pa. Work-receiving attachment for sewing machines.

773,780. S. Borton, assignor to Willcox and Gibbs Sewing Machine Co. Thread controlling mechanism for sewing machines.

774,654. M. T. Denne, assignor to John Cave and Sons, Rushden. Shoe sewing machine.

774,721-2-3. C. F. Filor, assignor to Perfection Blind and Lock Stitch Sewing Machine Co., Trenton, N.J. Sewing machine for blind-stitching.

775,011. H. W. Larsson, Springfield, Mass. Feed mechanism for sewing machines.

775,014. L. Onderdonk, assignor Union Special Machine Co. Looper mechanism for sewing machines.

775,209. J. H. de Nike. Plait-forming attachment for sewing machines.

775,225. O. R. Van Vechten, assignor Economic Sewing Machine Co., N.Y. Stitch-forming mechanism for sewing machines.

775,362-3. H. A. Dodge, asignor to Campbell-Bosworth Machinery Co., Portland, Me. Shuttle for sewing machines.

775,505. A. Jeude, assignor to A. V. Rowley, Frankfurt-am-Main. Buttonhole cutter for sewing machines.



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(Subject).

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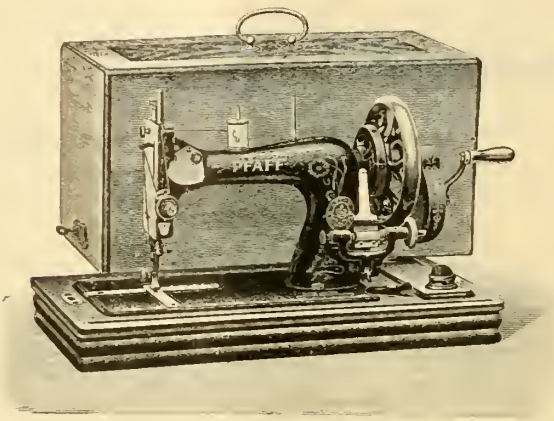
Geneva, 1896: SILVER MEDAL.
Porrentruy, 1902: GOLD MEDAL.
Chauvigny, 1903: GREAT VERMEIL MEDAL.
Villefranche-sur-Seine, 1903: VERMEIL MEDAL.
Bordeaux, 1903: CROSS OF MERIT. GOLD MEDAL. DIPLOMAS OF HONOUR.

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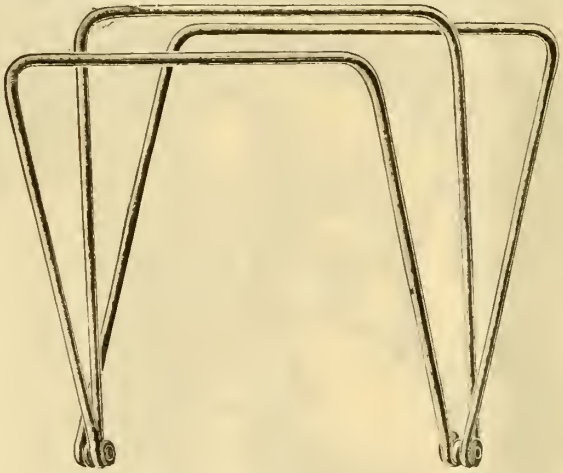
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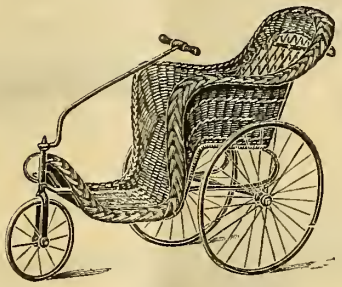
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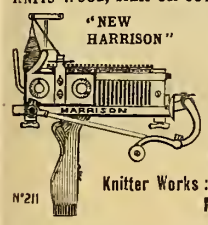




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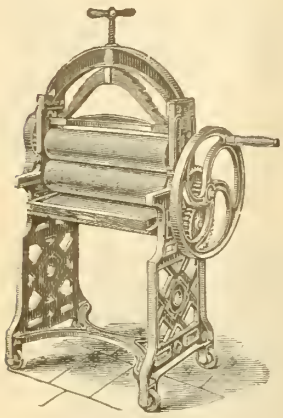
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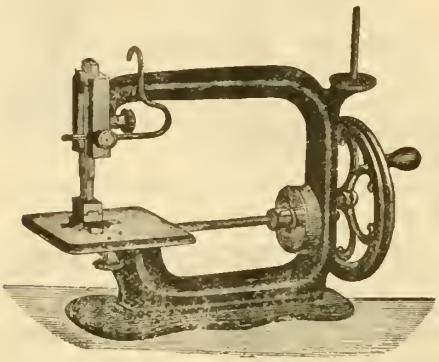
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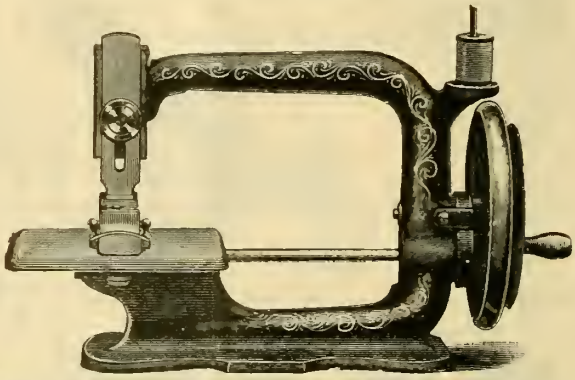
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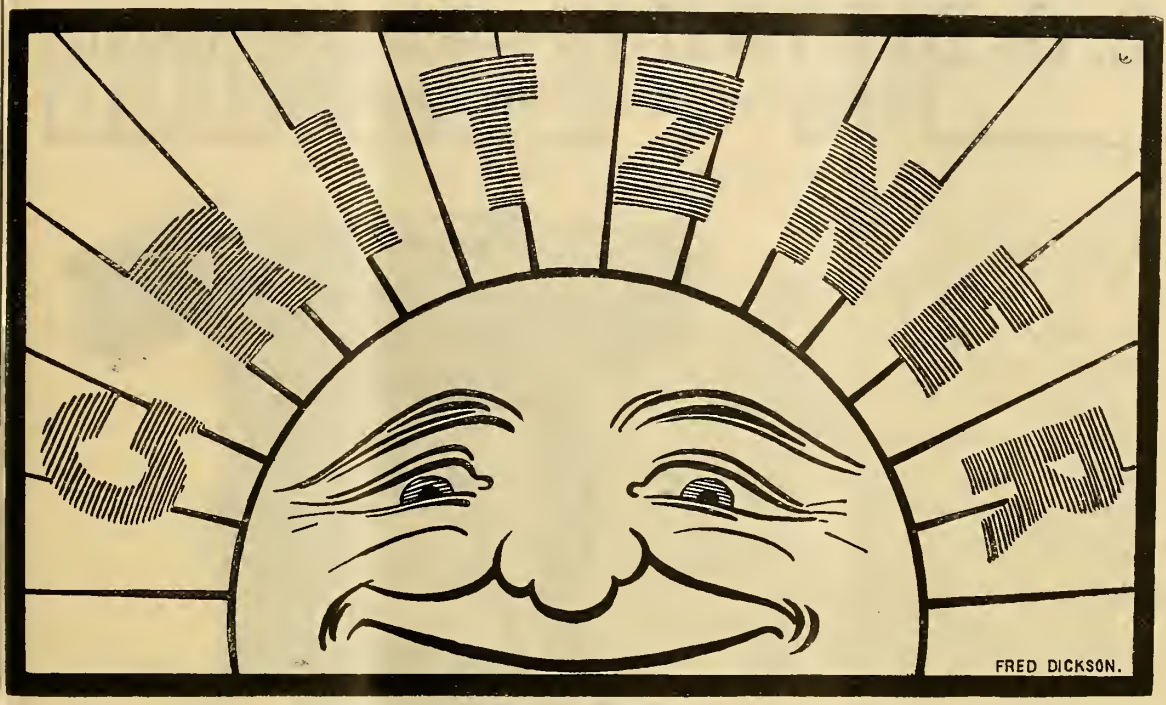
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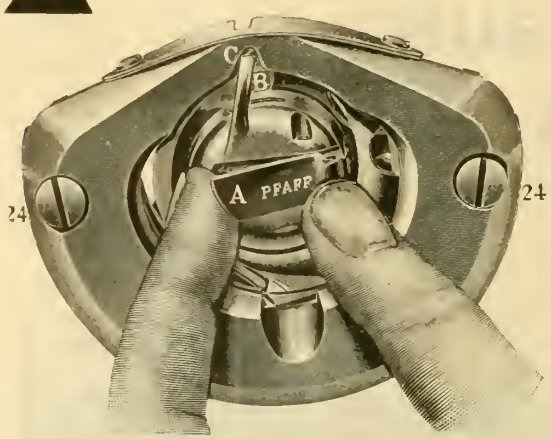
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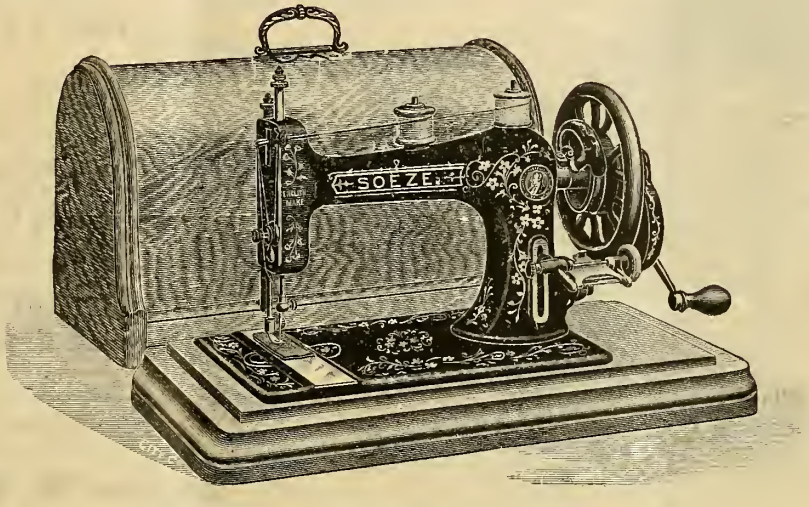
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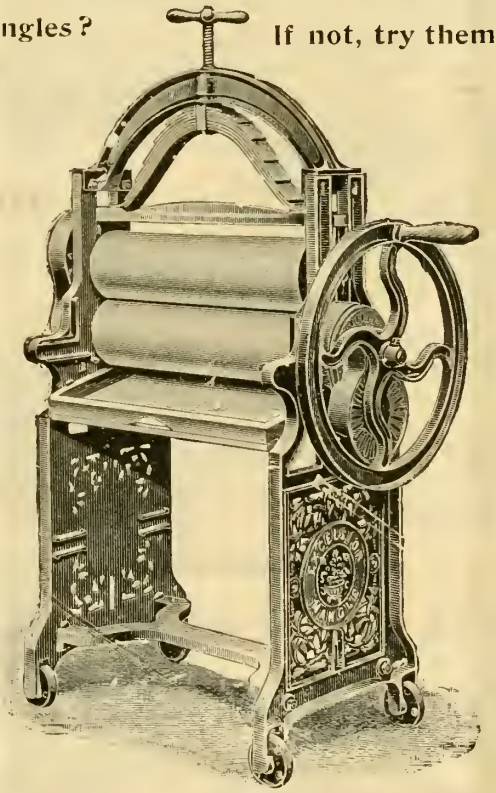
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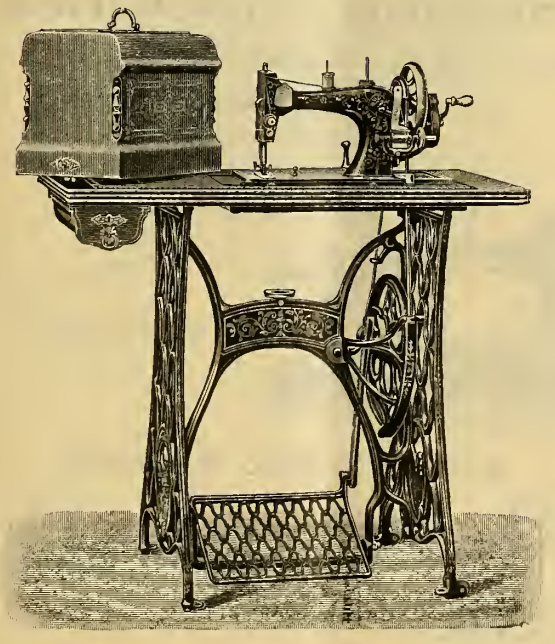
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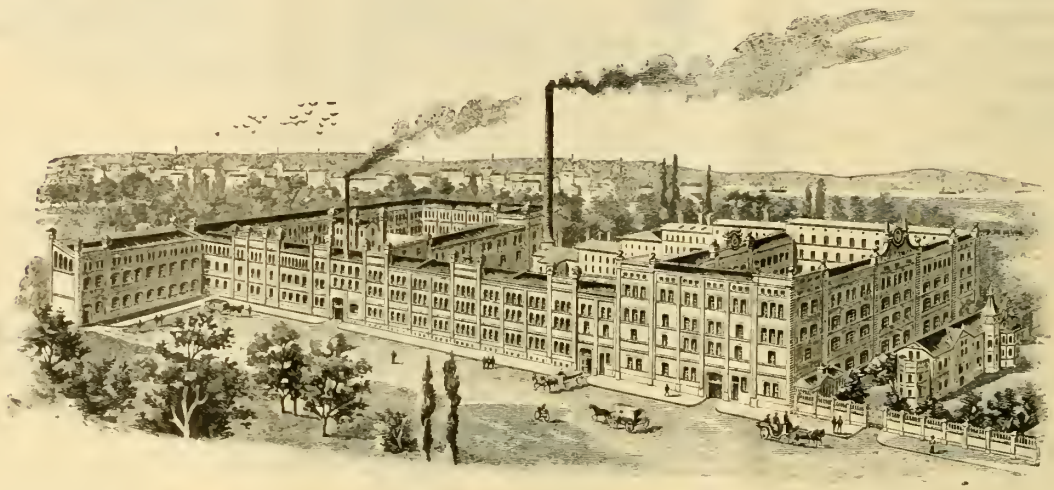
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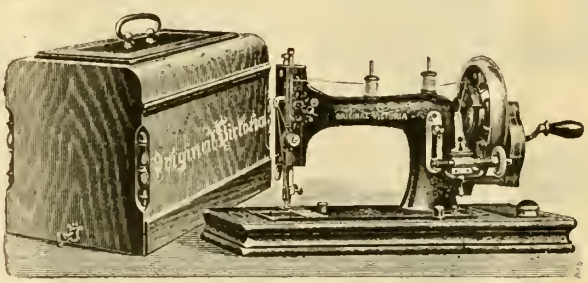
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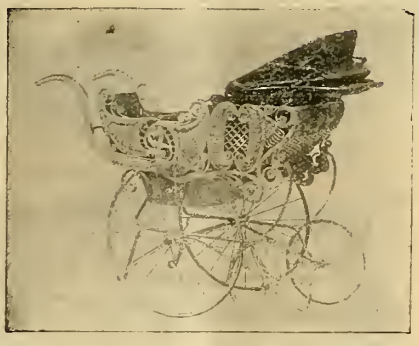
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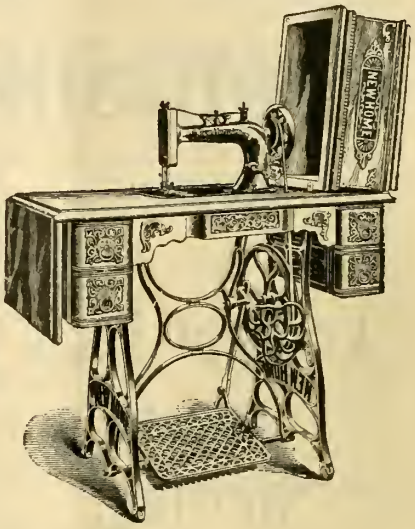
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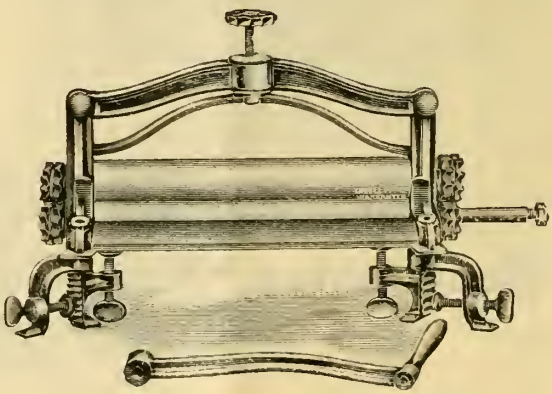
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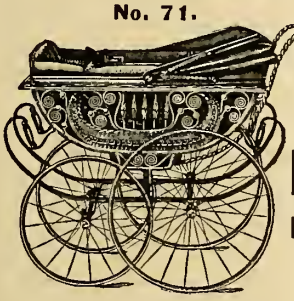
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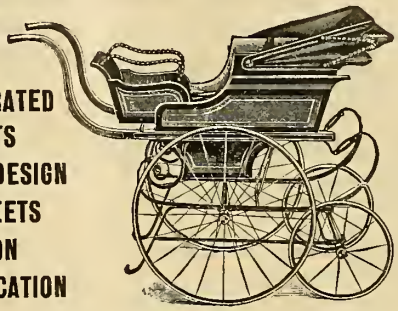


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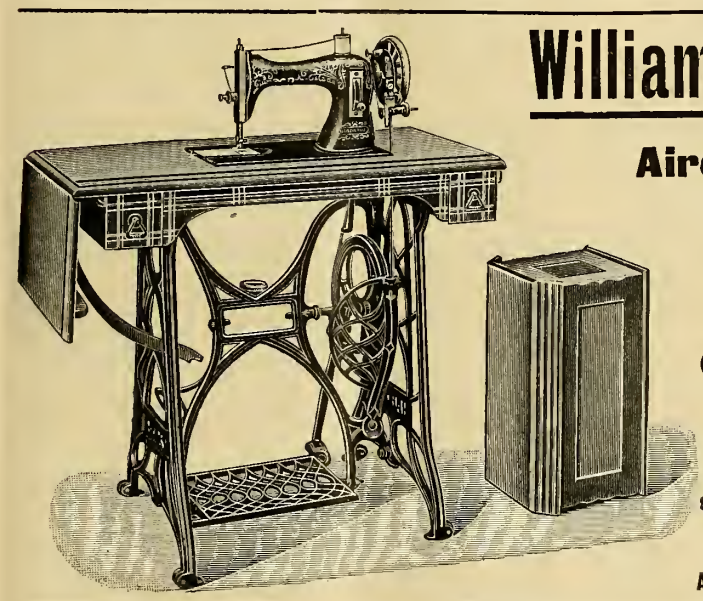
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The Journal of Domestic Appliances, Sewing Machine and Cycle Gazette,

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Editorial Notes.

Science in German Factories.

Sir William Ward, writing in *Commercial Intelligence* on the subject of the development of the German machinery industry, informs us that in 1895, the date of the last census, Germany possessed 283 sewing machine factories, employing 12,544 persons. Of the latter, no fewer than 286 persons had been scientifically educated, say, 2.5 per cent. Since then the persons employed have increased in number and so, too, has the percentage of scientifically educated.

Needles in Russia.

According to the British Consul, there is at present only one factory in the dominions of the Tsar making sewing machine needles, and since the sewing machine is becoming more and more used the demand for needles is necessarily increasing. About 90 per cent. of the needles in use come from Germany, and the remainder, except those made in Russia, from the United Kingdom. It is satisfactory to learn that the British needle is better than the German, but why is it that the inferior article should have such a sale over the superior? Is it that we have no commercial travellers for the needle market?

Law as to Prams.

During the past month several newspapers have had something to say on the subject of the rights of perambulator users. A Farnham landowner has obtained legal opinion, which is to the effect that prams come within the definition of "wheeled traffic." He has since denied the right of way over a bridle path through his estate, and the local authority are being pressed by pram owners to take action in the matter. "Fair Play" writes to the *Daily Chronicle* as follows: "It would be well for some of our legal luminaries, or even one of the judges, to give the public a true and definite statement as to the law in this matter. I do not believe that one person in a thousand really knows the right place for a perambulator. At present it is impossible for one to get out with a perambulator without giving offence to someone. If you run on the footpath the pedestrians will tell you to get into the road, and if you run in the road (even if you keep to the left of it) then you have the cabmen, busmen, other drivers, and cyclists, especially the latter, either running into you or trying to do so, and then blackguarding you because you do not go on the footpath."

Are Sales Genuine?

The drapery trade was not permitted to play it's usual New Year's selling-off game last month without a protest from one of its number, Harrod's Stores. This took the form of huge advertisements in the press, embodying letters from members of the public, of which the following are extracts:—

Special lots of "cheap" (and nasty) goods are bought by drapers and other tradesmen and described in a wildly imaginative fashion as "unheard-of bargains," "enormous sacrifices," &c., &c.

The result of this gradual degeneration of the sale to the level of a "cheap jack's" business is, that sensible women nowadays rigidly refrain from entering the doors of an emporium during sale time, well knowing that they are unlikely to get anything like a satisfactory bargain.

How many sales are advertised to continue for a month, and how many last not only for a month, but for an indefinite period beyond that—being, in short, protracted just as long as the establishment proprietor finds it bring gullible customers to his doors.

A little reflection is enough to show that a month's sale would suffice to clear the entire stock of the largest establishment many times over!

All the protests in the world will not discourage the bargain-hunter nor hinder the "sale" organiser in his nefarious operations. All we can do is to grin and bear it.

Harrod's then go on to announce that—

It is only firms such, for instance, as Harrods, Lim., that can afford to have sales satisfactory alike to their customers and to themselves. In that establishment in Brompton Road a sale has been an annual occurrence for nearly a quarter of a century—not a protracted sale, such as has been referred to, but a time-limit affair, lasting for only a week. It is not only typical of this firm's business methods, but a fair example of the kind of sale we have tried to depict. No new goods are brought into requisition for the mere purpose of attracting customers; everything that is offered has been judiciously purchased in the season, and is purely and simply a surplus stock. Old customers learn to recognise the genuineness of such functions, and regard them as opportunities, not for buying useless articles merely because they happen to be cheap, but for procuring at a reasonable figure what they have been unable or unwilling to afford at the price originally marked.

Of course, this cry of "stinking fish" has not pleased the other drapers. Yet, apparently, it made no difference to the attendance at the sales during the first week of the year, for the 130 shops were crowded from morning to night. The Germans would appear to manage these things better than we do, as they are now seriously considering the question of an Act of Parliament embodying the following conditions:—

1. A closing out sale may be announced only in case of the dissolution of partnership or the final clearing out of a special line of goods.

2. An increase in stock by purchase or otherwise in the course of a closing out sale shall be prohibited. The seller shall be compelled to sell his goods at the announced price to any and every person who offers to buy.

3. Bankruptcy sales may be conducted alone by the receiver, and not through a third party, and no third party may designate goods for bankruptcy sales. It is desirable that the time during which bankruptcy sales may continue shall be fixed by law, with due regard to the requirements in different lines of business.

ESQUIMAUX ADOPT SEWING MACHINES.

As showing how new markets are opened for the sale of sewing machines we take the following from the *Seattle* (U.S.A.) *Post*:—

When L. L. Bales and a band of eleven Eskimos from the Aleutian islands passed through Seattle last spring en route to the Louisiana Purchase Exposition at St. Louis the natives were garbed in furs, and not one of them understood a word of English. Now they are in Seattle again on their way home, attired in the garments of civilisation, and two of the skaws are taking back sewing machines, which will be installed in their ice huts to supplant the bone needle and gut thread with which they have been wont to sew their garments.

Many other ideas have also been picked up by the aborigines during their brief stay in the exposition city. The men, and the women also for that matter, have mastered numerous words of English.

The entire party of thirteen, four men, five women and four children, have been at the Arlington Hotel

for the past two days awaiting the sailing of the Bertha, which will leave to-morrow and convey them to their home. On the down trip the party could not appreciate a bed and all slept on the floor. Now they take to the beds as naturally as they do to seal oil on their native heath, and, strange as it may seem, none of them is homesick, and all are anxious to return to this country next year.

One of the articles that is being taken back by the head man of the party is a stove-pipe hat. He saw President Roosevelt wearing a high silk hat at the fair, and when told that it was the president who wore it, he at once commissioned Mr. Bales to go out and buy him one. As becomes the dignity of the chieftainship, he will only wear the hat on state occasions.

While the party was at the fair one of the women gave birth to a babe, but the little one lived but a few days. This was the only sad incident of the trip.

The wits of the party have also been sharpened by closer contact with civilisation, and they now know and appreciate the value of articles that are used by their white brethren. The four children are also dressed in knickerbockers, shoes and stockings, and are very proud of their American garb. It will be hard work for them to get accustomed to their furs when they return home, and, for a time at least, they will doubtless be objects of curiosity, if not of envy, to their little playmates from whom they separated a few months ago.

A PSYCHOLOGICAL SEWING MACHINE.

Under the above heading the *Louisville* (U.S.A.) *Courier-Journal* makes the following novel observations:—

Not one woman in a thousand knows that the most faithful of all household appliances, the sewing machine, is really a sensitive if inanimate creature. Were this fact better known the average sewing machine would give better returns in the family circle. A man who has handled machines for years said recently to a woman who was buying a high-priced machine which she had learned to use under his guidance:

"Now, madam, don't let anyone else sew on this machine. It is adjusted to your weight."

The woman looked at him in amazement. "Why, I thought anyone could run a machine who understood its mechanism."

The man shook his head. "Machines seem almost human to me and no two women handle a machine just alike. That machine responds to your every touch and gives you the very best results. You weigh about 100 pounds. Your servant weighs 175 pounds. Let her use the machine a few times, throwing her weight on the treadle, and she'll throw the whole thing out of gear just by the difference in her weight.

"When you tried to use it again you would find that something was wrong, and if you were like most women you would send word to me that I'd cheated you on the machine, as it was out of order already. If I were the mother of several daughters I would teach one of them to handle the machine properly and not allow anybody else to touch it."

The up-to-date machine is vastly different from the one our grandmothers used. Ready-to-wear garments for bargain counters are responsible for many of the new attachments. Manufacturers could not afford to put hand-work on garments at the price bargain seekers were willing to pay for ready-made dresses. Some of these attachments are worthy the investigation of households where much dressmaking is done at home, and where there is not time for deft fingers to place innumerable dainty stitches. But the woman who intends to use these up-to-date attachments should take a careful course of instruction, as they do either very good work or very bad.

With the present rage for piping and cording, the corder is a most useful attachment. The hemstitcher is another useful tool in the family circle, and the tucker is absolutely indispensable. Some of these are not included in the ordinary price of a new machine, but they can be purchased extra at a price which can soon be saved in time and strength.

For the woman who has a large family, a good-sized house and a little help in sewing a darning attachment is well worth while. This does really remarkable work on almost any variety of household linen, and on lace curtains is infinitely better than the average darning by hand.

A most important fact for a woman to remember is the value of good machine oil. Men know that there is a lubricant for almost every machine. Women think that all oils are alike, and they use almost anything in the way of a lubricant that happens to be in the house, often with the result of clogging up the machine.

Another little careless trick which results in poor work is the use of the same needle for various sizes of thread. The needle should be changed with the thread in order to give a graceful line of stitching

A machine which is used every day should be oiled every day and occasionally it should be lubricated with the best quality of kerosene. After the kerosene has been used the machine should be run rapidly for a few moments, then ordinary machine oil should be applied.

When a home is supplied with electric wires it will pay to supply the machine with electric running gear. This involves the use of a battery, which will cost from $18 to $30, and the running cost will be about a cent an hour. Of course, this does away with running the treadle by the foot. It has long been used in factories and large dressmaking shops and is a decided aid to the family health in a household where sewing is constantly on hand.

"TRUTH" ON BIBLE CANVASSING.

In its issue for January 26th *Truth* contains the following:—

"An officer stationed at Colchester forwards some correspondence with a firm called Howard and Co., of Dyers Buildings, Holborn, an agent of whom had foisted a family Bible at the price of £2 10s. upon one of his servants. The girl in this case had absolutely refused to buy the Bible, which was only left by the agent for the purpose of being shown to another servant, who was out at the time; but, nevertheless, Howard and Co. forward the usual payment card and other documents pinning the girl to an order. They seem to have known that they had no case, for on the master of the house writing to repudiate the contract they requested him to send the Bible back, which he quite rightly declined to do. The incident shows once more that the firms engaged in this disreputable trade are perfectly well aware of the fraudulent tricks by which their agents carry it on. There used to be a firm called Howard and Co. in Chiswick High Road, an offshoot of the house of Pike, of Richmond. If the people in Dyers Buildings are not the same firm they evidently belong to the same family.

AMERICAN INSTRUCTIONS TO CANVASSERS.

We are often told by our American cousins that we, as a nation, are far behind them in canvassing for orders. No doubt this is the view of Charles Horton and Co., of Liverpool and Brooklin, U.S.A., an American concern which have started to sell a plant by means of canvassers, judging from their instructions to agents, which are as follows: —

(Ring the bell.) Door is answered. If the one who answers the bell does not appear to be the lady of the house, ask for the lady of the house. Sometimes, if it is a servant who answers the bell, they will ask if it is not something they can attend to; answer "No, your business is with the lady." Be smiling and pleasant, and step inside the house; never attempt to talk on the step about the circulars you are distributing. Don't wait for an invitation to step in, but step right in anyway, trying to avoid appearing hasty or rude. (Be smiling and pleasant.) When the lady appears say, "I have some circulars here. We are giving out circu-

lars of the Siempre Viva from the Holy Land and Philippine Islands, a plant that grows in ten minutes and never dies. Now, here is one of the dry bulbs. (Be smiling and pleasant.) Just smell of it, it is very fragrant. You put this dry bulb in warm water, and in less than ten minutes it will begin to grow, in twenty-four hours it will develop into a large green plant looking like that. (Showing the green representation on circular.) Then at any time you wish you can take the plant out of the water, place it in the heat of the sun for a day or two, and it will dry back into the same kind of bulb. (Get them to take the bulb in their hand.) You can repeat this as many times as you wish, the more times it is dried up and resurrected the larger and finer the plant will become. The plant will never die, no matter how much you may neglect it. It is said that this plant was discovered by the European crusaders while on their military expeditions to recover the Holy Land, and that it was touched by the Virgin Mary on her flight into Egypt; perhaps that touch gave it always, and it is said, life. You can boil it hard for ten minutes, or if it were to freeze it would not injure the life of the plant a particle.



The strange odour of the plant acts as a deodoriser, and will kill germs or disease, being the finest thing in the world to have in the house, especially for keeping the air pure. . . .

It makes a very pretty centre-piece on a dining table. It is mentioned in the Bible by Isaiah, 17th chapter, and 13th verse, as the "rolling thing before the whirlwind," and is also mentioned in other parts of the Bible as the "Rose of Jericho" and as the "Syrian Crucifix." . . .

DEALERS AND THEIR DEPOTS.

No. 2.—MR. HENRY LUCKETT.

A letter which we received on January 7th to the effect that Mr. Henry Luckett has just taken his daughter, Miss Henrietta Louise Luckett, into partnership and that henceforth the business would be known as "H. Luckett and Co.," reminded us that this concern has now existed a good many years. On enquiry we found that it was started so far back as 1883 at 216 and 218, Seven Sisters Road, London, N., as "Harper Twelvetrees," although Mr. Luckett financed it himself from the outset. The sale of washing machinery was then the leading line, but the title of the business was in 1885 altered to "The Finsbury Park Machine Co.," and sewing machines, prams, and mail-carts were added to the stock. A few years later a branch was opened, and still exists, at 152, Kentish Town Road, London, N.W. These two shops have from the first been successes, and the employees to be found there remain with few exceptions the same who started with the firm some twenty years ago. This would seem to prove that Mr. Luckett is fortunate in his staff, and that the staff have a satisfactory employer.

Mr. Luckett's love of old faces even extends to his customers, among whom it has always been his practice to create, if possible, a real friendship. He has favoured us with a few views on the way he has conducted his business, and which, he believes, has had not a little to do with his success.

In the first place he is a firm believer in giving time to customers who cannot meet their instalments because of sickness, lack of work, or unforeseen misfortune. When the payments reach the cost price of the article and a small percentage of profit, the trader can, he says, really afford to "travel lightly." Indeed, Mr. Luckett holds that nothing in business pays so well as patience and liberality, and he goes on to say that "they have sometimes to be exercised under rather trying conditions. A man comes in to settle his balance —at last! The transaction is two or three years old, and he has missed at least six monthly payments and caused the writing of no end of reminders. But, of course, he wants a discount off the last instalment! Yes, we readily grant it, allowing him half-a-crown off his last 5s. The result is, generally, that we have made a friend of that man, and we not only see him again but he becomes a living advertisement, and recommends us to his friends, probably describing us as 'a real easy-going lot.' So far from resenting this description of our operations we rather court it. Unlike Shylock we do not demand our full pound of flesh but are content to take a few ounces off by way of discount, although it is not 'in the Bond,' and so people come to our shop thinking they are in for a good thing, and we knowing that they are."

As showing that it really pays to treat a customer with every consideration, Mr. Luckett cites the following incident: He allowed a customer to get into arrears and knowing he was an honest man who could not pay finally wrote off the balance as a bad debt. Some time after, this man, appreciating the kind way he had been treated, travelled eight miles to bring me a new customer —a cash one as he said with some pride—and refused to take a commission, though it was offered him, and

even declined to be paid his railway fare. The firm were proud of that order, as it evidenced that gratitude is not an extinct virtue.

It thus comes about that most of the customers of this concern are old friends, and in not a few cases they are the children of parents who traded with the firm years ago.

We might state that Messrs H. Luckett and Co., in addition to acting as agents for Wheeler and Wilson sewing machines, and laundry machinery and perambulators, do a large repair trade in domestic machinery.

Mr. Luckett is a typical Londoner. He was born within the sound of Bow Bells, and has resided the greater part of his life in the big city. In the earlier portion of his career he was connected with large engineering works in India.

SINGER AND W. & W. CANVASSERS AT LOGGERHEADS.

The American papers report a contest between rival sewing machine canvassers as follows:—

"C. B. St. Claire, who led the Singer Machine Company forces in the great machine war in Webster City (U.S.A.) last summer, is now in a similar campaign in Dubuque against the Wheeler & Wilson army.

"All are familiar with the circumstances of the battle royal which took place here last year between the agents of these two great sewing machine companies. They all but came to blows in their efforts to outdo each other, and their operations caused much interest for nearly two months. The troubles were finally carried into court before they were settled and the war declared off.

"The Singer Company has for years had an office in Webster City, and practically had the field to themselves, until suddenly and without warning a force of agents representing the Wheeler and Wilson Company came to town with a large consignment of machines, and the war was on at once. They brought teams and wagons with them and scoured the surrounding country in their endeavour to place their machines in families. The Singer people were not to be thus outdone in their own territory, and girded up their loins for a severe engagement, which soon followed.

"They stopped at nothing, and neither did the Wheeler and Wilson men. The agents learned in what homes had been placed sample machines by their rivals, and even went so far as to remove the opposition machines and substitute their own. This soon led to serious trouble, and it almost caused the agents to come to blows. Warrants were sworn out and arrests made, but the matter was finally smoothed over and settled and the excitement gradually died out.

"C. B. St. Clair, who was at the head of the Singer agents in their fight here, is now in Dubuque, where he will endeavour with the aid of a large force of clerks to rout the Wheeler & Wilson force."

IS THERE A TRADE IN PIANO-PLAYERS?

As there are enormous possibilities of trade in piano-players, not a few live traders have discussed with us the question as to whether or not they could safely take up their sale on easy payment terms. After careful consideration we have come to the conclusion that this is a trade which our readers with capital at their disposal can safely engage in. It is obvious that wherever there is a family which owns a piano—and their number is legion—there is a possible buyer of a mechanical device for playing the instrument. Thus there is no danger of the demand being overtaken by the supply. Of course this is a trade which should naturally fall to the regular piano dealer, but he, as a rule, is lacking in enterprise. The questions may be asked: What about the status of the device, and is the invention likely to last? In reply we cull the following article from *Music*:—

"It (the piano-player) stands upon its merits as a mechanical device most ingeniously contrived. If it be perfectly constructed it is a source of infinite and complete satisfaction to the ears of all who love true music. There is an *if* which differentiates the perfect from the imperfect player; and these are both on the market and before the public. It is for the dealer who is wise in his generation to take the trouble to select the best that is brought forward. Some players there are that apparently play the great works written for the piano in a faultless manner, but the judicious dealer will test them on music of lighter calibre and see whether the mechanism answers to the demands of the music writ by masters of the old school, such as Scarlatti, the inventions of Bach, *et hoc*, but, above all, find out whether it is possible to play the accompaniments that are "cut" to well-known songs, while a well-trained singer sings the song. It must be terrible to the feelings of the earnest artist if this is found to be inadequate. And the public likewise who heard an efficient singer badly accompanied on a player would be apt to form a wrong impression of both. Happily there are self-players which are competent to afford the highest delight to the most exacting person; hence the makers of these devices are enabled to publish the written recommendations couched in the most eulogistic terms of their utility as reproducers of the masterpieces and as an educative influence.

"The status of the piano-player is as safely assured as it is plainly defined. It is a means whereby anyone who loves music—by which term is comprehended a genuine and sound appreciation of agreeable sounds with a form and an object—can enlarge, and cultivate that delight in it by familiarising himself with the best and highest in that divine art which has been achieved."

ALLEGED FAULTY MACHINES.

The Duty of the Buyer.

At the Southwark County Court, on January 24th, before his Honour Judge Addison, K.C., the American Wringer Company, Ltd., of 56, Southwark Street, S.E., sued Messrs. Hillman Gane and Co., of King Street, Hammersmith, to recover £16 15s. 4d., balance of account for goods sold and delivered.

Mr. Green, barrister, appeared for the plaintiffs, but the defendants were not legally represented.

Mr. Gane, one of the defendant firm, admitted the debt, but said they wanted a deduction for goods that were not satisfactory.

Mr. Green said the goods were ice cream freezers and accessories, which were made of cast-iron and were tested as far as they possibly could be before being sent out. But sometimes in actual use latent defects were discovered, and in that case it had been the custom of the plaintiffs to make good the articles, but without admitting any liability. That course was adopted in regard to the defendants, and they went on ordering goods. In July last, however, the plaintiffs had to press for payment, and then the defendants began to complain of the freezers, which they had previously described as "A1."

Mr. Thos. Chas. Cole, London manager of the plaintiff firm, said that during the 1903 season, out of some 1,600 freezers only about twenty-five or thirty were returned as alleged to be more or less defective. In the autumn of 1903 the defendants complained of some, and although a number had been in use witness, as a matter of policy rather than principle, took them back and allowed their full value. Those for 1904 were considerably improved, nad being satisfied with the improvements the defendants placed an order. The freezers were delivered, and from time to time complaints were received of broken parts, which were replaced free of charge. They had, however, a great difficulty in getting any money, and the case had to be placed in the hands of the Wholesale Traders' Association, who made terms with the defendants. More freezers were ordered and delivered after that arrangement. Had any of the freezrs been sent back they would have been repaired free of charge.

Mr. Gane said he started buying from the plaintiffs in 1903, and he only purchased 20 or 30 freezers, but by the end of the season he received so many complaints from his customers that he sent back all he had not sold. He, however, did not receive any credit for them for about five months, and no application for the balance of the account. At the beginning of last season he had occasion to go to the plaintiff's premises for a part of a freezer, and he was told that great improvements had been made in them. As they were manufactured in England, and he was desirous of supporting English-made articles, he gave an order for some. When they were delivered he found that they were equal in appearance to the best American make, but he afterwards found that the outside appearance covered a multitude of defects. The scrapers were too soft, and others were supplied, but instead of being sent free of charge they were entered in the account at 4s. He sent the freezers out, but there was no end of complaints.

His Honour: How many were complained of by your customers?

Mr. Gane: Ninety per cent. I shnuld think.

His Honour: And did you send them back to the plaintiffs?

Mr. Gane: No; instead of paying carriage backwards and forwards I put them right myself, being a bit of a mechanic. Continuing, witness said that some of the cog wheels were so badly cast that they broke or crumbled away, but such a thing was practically unknown in regard to American made freezers. He

had sold 200,000 freezers of five different makes, and had never had a complaint.

Mr. Cole observed that as they were not acquainted with any defects they could not remedy them.

His Honour: There is a great deal of force in what you say. When a customer makes a complaint and the manufacturers are ready and willing to rectify it, they ought to be given the opportunity of doing so. (To Mr. Gane) But instead of that you patched the things up yourself and went on ordering more.

Mr. Cole: We sell 20,000 wringers a year that are made in America, and it is not an uncommon thing for cast-iron cog wheels to break.

Mr. Gane added that he supposed he was at fault in not sending the freezers back instead of repairing them, but as to the payment they never expected to pay for freezers until the end of the season. That was the rule throughout the trade.

Mr. Cole: These are monthly accounts.

His Honour: You ought to have returned these things.

Mr. Cole. That is our point. Why, if these things were as he said, did he not send them all back and say they were rubbish?

Edward Richards, an employee of the plaintiffs, said he examined all freezers before they were sent out, and he reckoned the damaged wheels produced by the defendants had been manufactured for the purpose, a suggestion which Mr. Gane indignantly repudiated, adding that there was no getting away from the fact that the plaintiffs were experimenting with freezers. They were certainly improving, and would do very nicely in time.

Mr. Frank Kelly, a traveller in defendants' employ, said he had sold some of the freezers, but he had received so many complaints that he had begged Mr. Gane not to take them up again. But being a London firm and easy to get at he went in for more. He did not remember selling one of the freezers without afterwards receiving a complaint.

His Honour: Well, did you ever go to these plaintiffs?

Witness: No, I left that to Mr. Gane.

His Honour: Well, he did not do so.

Witness: We have not had any further orders from some of the customers who complained.

His Honour: No; when people are dissatisfied they go somewhere else, but you went on giving orders to people who had not satisfied you.

Mr. Gane: They are most difficult to get in London in the season.

His Honour in giving judgment said that if the goods were not as they should have been it was the duty of the defendants to return them to be remedied, and if that were not done then they should have given up trading with the company. But instead they went on dealing in the goods and promising to pay, whilst nothing was brought home to the plaintiffs in regard to the alleged complaints of customers. Manufacturers who had to manufacture an admittedly difficult article were entitled to consideration from traders; traders must consider the manufacturers' position as well as their own, and when they received complaints they should bring them home to the manufacturers so that defects could be remedied. He gave judgment for the plaintiffs for the amount claimed with costs.

Mr. Green said the plaintiffs were willing to allow the 4s. charged for extra scrapers, and judgment was accordingly entered for £10 11s. 4d. with costs.

CURIOUS THEFT OF A SEWING MACHINE.

At Strabane Petty Sessions, on January 10th, before Messrs. P. M'Menamin and Edward Gallagher, Charles Ballentine, carpenter, Urney, and Robert Stuart, farmer, Castlederg, were charged with the larceny of a sewing machine from the premises of the Great Northern Railway Station on the 10th inst.

District Inspector Holmes prosecuted. Mr. P. Gallagher appeared for Stuart, and Mr. E. Clark for Ballentine.

William Little, manager of the Singer Manufacturing Company's depôt at Strabane, identified the sewing machine (produced) as one for which he got an invoice, and which should have been delivered to him on January 11th.

Michael O'Brien, railway booking clerk, Strabane, deposed that a machine came from Londonderry by the 4.15 train on the 10th inst. He took it out of the van and laid it on the platform. Five minutes later it was gone.

James O'Hara, carter in the employ of Messrs. M'Lean, Londonderry, deposed to seeing the defendant Stuart at Strabane Station with another man. He saw the men afterwards leave, and one of them had a parcel.

Mrs. Mullan, Bridge End, Strabane, deposed to Stuart and Ballentine coming to her house on the evening of the 10th instant. Ballentine had a middling big parcel, which he left in the front room. They went out and returned later, and Ballentine asked her to keep Stuart for the night. Ballentine sang some songs in the kitchen, and afterwards went into the room and took the parcel away. When Stuart got up next morning he asked her if she had seen a parcel, and she told him Ballentine had taken it. He said he wondered why that was so, because it contained his sister's sewing machine, and that his topcoat was wrapped up in it.

Cross-examined, she said that both men were drunk.

Head Constable Donohue deposed that on arresting Stuart on suspicion from a description, he said in answer to the caution, that he was drunk when he took the machine and intended leaving it back. He went to Ballentine's house, where Mrs. Ballentine showed him the machine in an outhouse. He afterwards arrested Ballentine.

Mr. Gallagher and Mr. Clark pressed to have the defendants dealt with under the First Offenders' Act, urging that they had been drinking.

The Bench agreed, on defendants paying the cost of the prosecution.

MORE ABOUT CARD LEDGERS.

The several articles which we have given on the subject of card ledgers as substitutes for books have created so much interest that we give hereunder the substance of a lecture recently given by Mr. J. H. Barker, who says:—

I venture to affirm that there is no office device made which is capable of such a variety of uses as the card index, and no system which can be used to such great advantage in minimising the routine work of an office.

In the card index system the matter to be indexed is recorded on cards, ruled and printed for the purpose of the record, which are then placed on edge in a tray or cabinet, between guide cards having properly labelled tabs, extending above the other cards so as to facilitate reference.

One of the chief features of the card index is its adaptability. There is practically no trade or profession but why in one direction or another the card index system may be introduced to advantage.

I will first of all endeavour to bring before your notice the card ledger system, and briefly give you some of its advantages, and then, if time permits, I will afterwards give some idea as to the uses of the card index system for other business purposes. Briefly stated, the advantages of the card ledger system are as follows:—

Whether accounts are arranged alphabetically or numerically (and I would here state that for general purposes I would strongly recommend the alphabetical arrangement) the card ledger affords quicker and more convenient reference than can be had with a book, because of the possible minute classification of accounts, the fact that the ledger is unencumbered by closed accounts, and the ease with which the cards are fingered.

Unlimited Classification.—The card ledger makes it possible to classify and keep accounts under different headings. Additions, removals, or total re-arrangements may be made without destroying the records. The card ledger can be contracted or expanded to suit any use or purpose.

Elimination of Closed Accounts.—As soon as an entry that closes an account is made, that account card is placed amongst the closed accounts, which are kept in a separate file or drawer made for this purpose, and replaced amongst the active accounts in the event of it being re-opened. The ledged thus never contains any dead matter, but is composed entirely of active accounts.

No Opening of New Ledgers.—The capacity of the card ledger is unlimited. The accounts once opened never have to be transferred to a new ledger, as the ledger, without any rewriting, expands and contracts as the accounts increase or become closed. Old ledgers need not be kept on hand for reference. How much better this is than having to open up a new ledger every year.

Confusion Avoided.—Accounts are not mixed in promiscuously with other accounts as in a book. When one card fills up, the account is continued on another, and whether the filled cards are filed with those in current use, or by themselves in the closed account file, reference to any account can be had instantaneously, as they are kept in proper order for quick reference. How much more convenient for reference this is than to have an account scattered over several pages of the ledger!

Simplicity of Operation.—With the card ledger system a closed account is transferred immediately after the necessary entry is made, as it requires no more work to place it amongst the closed accounts than to put it back with the "live" ones. In the loose-leaf ledger the great inconvenience of removing the closed accounts prompts the operator to allow them to remain in the open account ledger, thus defeating the very object for which the loose-leaf ledger was devised. Another objection to the loose-leaf ledger is that, in removing the

Arguments are Useless Against Facts.

WHEELER & WILSON Mfg. Company supply the largest range of up-to-date advertising matter of any Sewing Machine Firm in the Trade.

No Sitting Down Methods are needed in this age of aggressiveness.

Our Enterprising Agents are aware of this fact and are developing their financial resources to advantage.

What are you doing?

We can assist all Ex-Superintendents, Canvassers, and others who are desirous of embarking in business.

Write us in confidence,

WHEELER & WILSON Mfg. Co.,

11-21, Paul St., Finsbury, London, E.C.

PUBLIC

is the STRONGEST FORC

of the Popularity of the WHE

of Trading we insert the fol

Advertisir

A Mammoth Calendar.

"TAILOR AND CUTTER."

We have received from the Wheeler and Wilson Manufacturing Company a copy of their mammoth calendar for 1905. When we explain that each day is recorded in huge figures on a tear-off sheet measuring 12 inches by 11, our readers will be able to form some idea of the character of this production, and, like the sewing machines made by Messrs. Wheeler and Wilson, it is of an extremely useful and permanent character.

The late Mr. Wilson, of the firm of Wheeler and Wilson, was the original inventor and patentee of the rotary hook method of stitching, and also what is known in the trade as the "four-motion feed," which first made sewing machines an article of practical utility. The rotary hook and four-motion feed were undoubtedly the most marvellous inventions connected with the early days of sewing machines.

The firm now produces on an enormous scale sewing machines for use in factories for the manufacture of clothing, underclothing, and such goods, that will run continuously at a speed of 4,000 stitches per minute, and do perfect work. Altogether, we understand that this firm produces over 900 specialities in the shape of different sewing machines for different classes and styles of work.

We have also received an interesting series of specimens of small calendars and other novelties which have been issued this Christmas to the firm's customers and trade friends.

We have to thank a considerable number of our readers for the samples of calendars, pocket-books, diaries, etc., they have sent us. There is no doubt the wise distribution of these will prove an excellent advertisement. A very useful collection has been received from Messrs. Wheeler and Wilson, amongst which we note a foot rule in four folds, which also contain a calendar and a centimetre measure; then there are small calendars with beautiful photographic views, medium-sized calendars mounted on cards, on which pictures and photos have been printed, and large calendars with one sheet to a month. In addition to this they issue a most useful selection of blotting pads, and an exceedingly useful leather-mounted pocket tablet, from which loose sheets may be detached. Messrs. Wheeler and Wilson are willing to send their catalogue to any address, and when writing for this application should be made for one of these useful calendars. Their address i 21, Paul Street, Finsbury, E.C.

Advertising Enterprise.

"FURNITURE RECORD."

There is no limit to the advertising enterprise of some firms and even in these days of up-to-date methods the Wheeler & Wilso Manufacturing Company, 11-21, Paul Street, Finsbury, E.C. stand out as a prominent example of what is possible in this direc tion. This company strongly believe in doing everything possibl to assist their customers to sell their goods, and the dealer hand ling their specialities should appreciate the valuable co-operatio given him. A parcel of specimen novelties is before us as we write One is a very pretty little leather "memo. tablet" filled wit loose pieces of paper after the fashion of a small blotting pad In calendars the company provide a great variety, from larg ones in plain, bold type, to small ones, with photographic view of holiday resorts at the top. Another novelty is a foot rul calendar, folding up to a size convenient for the pocket. Pictur postcards are also utilised, as well as blotting pads. Some larg calendars have really beautiful photographs of leading actresses The firm also have an atlas with a dozen coloured maps.

Truly the Wheeler and Wilson Manufacturing Company do al in their power to help the dealer who sells their goods. Ou readers should write to the company. Their machines shoul prove a good line.

A Budget of Almanacs.

"SHOE AND LEATHER RECORD."

From the Wheeler & Wilson Manufacturing Company, 11-21 Paul Street, Finsbury, London, E.C., we have received a bi budget of novelties in the form of calendars, etc. Last week w acknowledged the receipt of the company's mammoth steel-plate "tear-off." The latest batch of almanacs includes a varie

Chief European Offices :— 11=21, Paul

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LER & WILSON Methods

ving Press Notices, re Xmas

Novelties.

ortment of admirably printed and artistically conceived produc-
ns, all of which are calculated to keep the name of the company
ll to the front during 1905. A particularly attractive set of
endars, printed on art coloured boards, is embellished with por-
its of Miss Winifred Emery as Rosamund in "Sowing the
nd," of Miss Edna May, and a realistic illustration depicting
scene from "The exploits of Brigadier Gerard," by Conan
yle, showing how the Brigadier won his medal. Attached to
calendars are neatly-printed monthly "tear-offs." For
otees of the picture postcard, the company issue a brightly-
nted card, bearing a representation of the picture made so
nerally familiar by the company of the boy slung over the table
a Wheeler & Wilson machine, with his brisk-looking mother
nding "His only pair of breeks." A neat little "tear-off"
endar, about the size of a postcard, is adorned with tastefully-
nted views of Knightstone, Weston; Thorpe Gardens and
erside, Norwich; Ilfracombe, Folkestone, and Steephill Cove,
ntnor. Another novelty consists of a folding combined calendar
l foot rule. The twelve inches of this neat little notion are
ed with the days of the week and the dates of the month. A
ther device issued is a miniature leather writing block, measur-
5 inches by 3 inches, which has been exclusively manufactured
the Wheeler & Wilson new special purse-making machine.
is admirably-produced little article certainly demonstrates in a
st satisfactory manner the excellent character of the work
ich can be done by the machine in question. Copies of the
heeler & Wilson atlas and a series of good quality blotters com-
te a collection of novelties, all of which, while calculated to
der adequate advertising services to the company, should at the
ne time prove of distinct usefulness to all on the company's
of recipients.

Wheeler & Wilson.

"BOOT AND SHOE TRADES JOURNAL."

Messrs. Wheeler and Wilson, of sewing machine fame, have
ain provided their customers with a sumptuous fare of calendars,
tters, diaries, desk-pads, atlases, cardboard font rules, etc.
e have had occasion in years past to speak highly of these
istic annual reminders, and it is pleasing to note that this year's
oductions show no falling off, either in the quality or in their general usefulness. Among the calendars the most attractive is a series which contain reproductions from photographs of prominent theatrical artistes, among whom figure Miss Edna May, Miss Winifred Emery, Miss Phyllis Rankin, etc. There is also one containing a fine picture illustrating the exploits of Brigadier Gerard. Another, and smaller, series contain views of Ilfracombe, Knightstone, Folkestone, Thorpe Gardens (Norwich), etc., and for those business people who do not care for picture calendars the company provide a large, bold monthly tear-off sheet suitable for hanging in a position at a height where all can see it at a distance, each date being printed in letters measuring about a inch and a-half large. Apart from these useful reminders, the atlas, the leather desk reminders, and blotting sheets, all merit the greatest praise, being got up in good style, and although not regardless of expense, the cost has not been cut as low as to preclude the production of both useful and serviceable articles—a custom which in recent years has been more marked in the breach than the observance thereof in connection with advertising gifts of this sort.

The Wheeler & Wilson Manufacturing Company.

"THE OUTFITTER."

In addition to the giant calendar which we described last week, we have received from Messrs. the Wheeler & Wilson Manufacturing Company, Ltd., of Paul Street, Finsbury, a selection of the advertising calendars that they are sending out this year. They form a very pleasing variety. There are large sheet calendars in blue and red, large and handsome calendars bearing portraits of Miss Phyllis Rankin, in "The Belle of New York," Miss Winifred Emery in "Sowing the Wind," Miss Edna May, "The Exploits of Brigadier Gerard," and a large illustration of a Wheeler and Wilson sewing machine. Among the smaller calendars are some with views at Folkestone, Weston, Norwich, and Ventnor, and there is also a very humorous postcard, "His Only pair of Breeks." A very useful and handy little article indeed is the pocket writing pad—a packet of small slips of paper (for writing notes) in a leather case, the latter exclusively manufactured on the Wheeler and Wilson new special purse-making machine.

eet, Finsbury, London, E.C.

accounts, the sheets are often torn so badly as to necessitate their being entirely re-written.

Easy Manipulation.—There are no heavy books to handle. It is more easy to finger the cards in a card ledger than to turn over the leaves of either the book or the loose-leaf ledger, and there is no chance of turning over two leaves at a time, and so overlooking the account sought. It must be apparent to everyone that having the accounts written on cards, placed on edge, and arranged either numerically or alphabetically, reduces to a minimum the time required to turn to any given account. Owing to the many classifications and groupings of our guide cards (alphabetical, numerical, chronological, etc.) we are able to classify any number of accounts in such a manner that reference can be made instantaneously. No such exact and systematic classification is possible in the loose-leaf ledger.

Accuracy.—With the card ledger it is next to impossible to post to the wrong account—an error which is frequently made in a book ledger where a number of accounts are entered on one page. Another reason why the card ledger is a safeguard against error is that the card can be placed immediately under the item being posted, thus obviating the necessity of carrying figures in your mind.

Economy of Time.—As the cards may be readily divided amongst several clerks it makes it possible to get all statements out promptly on the first of each month. With the loose-leaf or book ledgers only as many clerks can work on the accounts as there are separate ledgers.

Capacity.—Although the ordinary ledger card is but 8 in. by 5 in. in size, as many entries can be made on each card as on the ordinary page in a ledger. Special ruling can, of course, be had to suit the requirements of any business. When one card is filled, another card for the same account is started, and the first is placed amongst the closed accounts, and as a consequence every ledger account, no matter of how many years' standing, is kept intact and complete. It will readily be seen, therefore, how comparatively easy it would be to refer to an account of ten years' standing, supposing the card ledger has been in use for that length of time, as, of course, all the cards would be together.

Absolute Security.—The very fact that the card index system has been used for years by banks, insurance companies, and large mercantile houses, as a means of keeping records of the most valuable nature, is proof positive that there is no danger of losing the cards, and that this objection sometimes made to the use of cards is a theoretical one—not borne out by facts. Absolute security to the accounts with the card ledger can be had by using a round steel rod in the file, locked with flat key lock, thus rendering it impossible for anyone to remove any of the cards, excepting the person who has the key to the rod. This device is so easy of manipulation that anyone who has removed a card from the file will most naturally immediately replace it, as it is no trouble to do so. With the loose-leaf ledger, owing to its complicated mechanism and the trouble and annoyance of replacing the sheets, there is a great temptation to leave them out, and consequently the chances of loss are increased by its use.

My acquaintance with the card index system has been but comparatively brief, but I have no hesitation in affirming that the more closely one becomes familiar with this system, the more fully does one realise the enormous advantages attached to it. Mr. M. Webster Jenkinson, A.C.A., of Sheffield, in a recent article in the *Mercantile Record*, referring to card ledgers, said: "As soon as the novelty has worn off, and the Englishman's natural prejudice to new methods has been overcome, it would seem as if the introduction of this system of account-keeping will become general, for the great outcry of to-day is for economy, and a great saving of time and labour may be effected by the use of these ledgers."

The *Accountant* comments on this subject as follows:—

"The objections that have been hitherto urged against card or loose-leaf ledgers represent no real objections at all in properly organised business houses. We imagine that no one in his senses would suggest the employment of card or loose-leaf ledgers by indifferent bookkeepers, or in small concerns where no mode of internal check could be organised into anything worthy of the name of system; but assuming competent bookkeepers, and assuming a proper organisation, the risks of a card or sheet being lost or mislaid are practically *nil*. At all events, those who have employed them (and who, after all, are the only ones who can speak from experience) seem to find these alleged disadvantages non-existent. As to the risk of fraud, it is possible that a fraudulent bookkeeper might at first be disposed to *think* that a card or loose-leaf ledger gave him greater scope. If so, and assuming a proper system of internal check, it is certain that he would very speedily discover his mistake. As Mr. Wilson mentioned in his lecture to the Birmingham students, a page may be cut out of a ledger and not be missed for weeks or months, or perhaps even not at all; but if the numerical system of card ledger be adopted, and proper tabs employed, the abstraction of a card can be noticed at a glance—while it ought, of course, to be absolutely impossible for the bookkeeper to obtain other cards to substitute for those that he had destroyed. So far as the loose-leaf ledger is concerned, such ledgers would in the ordinary way be kept locked, and the clerk keeping the ledger would not keep the ledger key. It would, of course, be possible for a leaf to be cut out, as in the case of a bound ledger; but another leaf could not be inserted in its place, and, therefore, the abstraction would, of necessity, be speedily detected.

"Our own opinion is that anyone who has decided to apply the card or loose-leaf system to an existing undertaking, would be most *ill*-advised to attempt to do so all at once. It is not merely sufficient to be satisfied as to the excellence of the system that one proposes to inaugurate, but it is also necessary to be satisfied as to one's ability to start it in working order, without dislocating the business and without throwing any undue labour on the staff. It is, speaking in general terms, far better to inaugurate radical changes of system, such as this, carefully and by instalments, selecting the most intelligent members of the staff for the initial changes. By this means, confidence in the new and improved methods is established, and risk of disorganisation to a large extent avoided. Of course, it is not always possible to so institute changes by instalments, but in that event the staff must be very carefully drilled in the new duties before the system is actually embarked upon."

Jottings.

According to our German contemporary, one of the principal features of the sewing machine trade in Germany during the past year was the increased production of high speed machines on W. & W. and W. & G. models.

* * * *

The Gebruder Nothmann, we are informed, will introduce a new machine at an early date.

* * * *

Sweden is now charging 10 per cent. *ad val.* on sewing machines, which started from the first of the year.

* * * *

Two German sewing machine companies have just declared their annual dividends, Durkopp (of Bielefeld) paying 28 per cent., and Kayser (of Kaiserslautern) paying 6 per cent.

* * * *

The Bury Sewing Machine and Repairing Co. ask us to state that they would be pleased to receive from manufacturers prices of first-class oscillating shuttle machines.

* * * *

Messrs. Robins and Day, cycle and pram dealers, of High Street, Rochester, have just redecorated their show-rooms, and will be pleased to receive show-cards from manufacturers.

The death is reported of Mr. Ferdinand Muller, managing director of Clemens Muller, the well-known sewing machine manufacturers, of Dresden. The deceased was in his 59th year, and the cause of death was heart disease.

* * * *

Messrs. Seidel and Naumann, of Dresden, arrange that their workpeople can deposit with them a part of their wages to be handed over to them in a lump sum at Christmas. As showing the use that is made of this convenience, we might mention that no less than £5,830 was shared out to the hands last Christmas.

* * * *

It is not generally known that there is a Wheeler & Wilson Band and that it was selected from thirty applicants to accompany the Connecticut State troops to the World's Fair. While in St. Louis the band serenaded the company's office, 1005, Olive Street, St. Louis. One of the selections rendered was the Wheeler & Wilson No. 9 March, composed by Mr. James A. Lynch, leader of the band. The band attracted much attention, and was highly complimented for its performance at the fair and elsewhere in the city.

* * * *

At a meeting of the directors of Jones' Sewing Machine Co., Ltd., held on January 25th, an interim dividend for the past half-year at the rate of 6 per cent. per annum (less income tax) on the preference shares, and at the rate of 6 per cent. per annum (free of income tax) on the ordinary shares was declared. Warrants will be posted on February 9th.

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The Imperial Domestic Carriage Co., of Birmingham, have opened show rooms at 11, City Road, E.C., with Mr. S. Bebee as manager.

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Last month Mr. George Graham, ironmonger and dealer in mangles, had his shop in Ballymena gutted by fire.

* * * *

The estate of Mr. C. B. Dennes, late dealer in furniture and prams, St. Johns, Norwich, has been sworn at £6,150 5s. 11d.

* * * *

We have received from Messrs. Seidel and Naumann, of Moor Lane, E.C., a very attractive calendar with a monthly "tear off." It shows a hand sewing machine in relief, and is one of the best specimens of the printer's art we have ever seen.

* * * *

Mr. John Kemp, the well-known sewing machine dealer of Blackpool, has been elected a member of the Fylde Board of Guardians by a large majority. We are pleased to hear that he would not let his politics be discussed—poor law administration, he asserted, was the only point at issue.

* * * *

Mr. R. J. Johns, manager for the Cherry Tree Machine Company, Ltd., for London and the South of England, has removed from 70, Finsbury Pavement, E.C., to his old offices, 121, Newgate Street, E.C., finding the Holborn district more convenient for his class of business.

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We regret to have to record the death of Mr. W. W. Symington, of Market Harborough, in a railway accident in Trinidad.

* * * *

Mr. M. Thomas, who for many years has carried on a furniture and domestic machinery trade at Scorrier Street, St. Day, informs us that he is retiring from business.

Cycle Jottings.

Messrs. Brown Brothers, Ltd., of Great Eastern Street, are now selling their Oriental Enamel, which is of excellent quality, to retail at 4d. and 6d. per bottle.

* * * *

Another new thing which is being introduced by Messrs. Brown Brothers is a well-made cover for cycles of the wired-edge pattern, which can be sold at an exceedingly low price. This firm will send a sample section to any of our readers on application.

* * * *

Not a few cycle dealers are troubled with complaints from customers that their inner tubes quickly become blistered. Mr. J. Druig, of the Bowden Co., gives it as his experience that the cause is generally to be found in the use of too large a size of tube. He recommends shortening the tube so as to allow of a certain amount of stretch instead of the tube lying loosely in the rim.

* * * *

We note with regret that Messrs. Bayliss, Thomas and Co., Ltd., of Coventry, one of the oldest firms in the trade, are being wound up. Since 1898 no dividend has been paid, but, on the contrary, an annual loss has been experienced.

* * * *

As showing the "cutting" which is now taking place, it is stated in the *Birmingham Post* that the best bicycle in the world can be bought in Birmingham for less than £5.

* * * *

A new patent lever pedal is about to be introduced which the inventors claim is far better than change speed gears for use in hilly districts.

* * * *

At a recent meeting of the Manchester cycle trade, Mr. W. L. Carritte, of Bradbury and Co., Ltd., said that makers' depots could no longer be made to pay. He further said that his company had no less than £85,000 owing, mainly on the hire purchase system. Another speaker, Mr. W. Jackson, gave it as his opinion that if manufacturers had only assisted the agents to sell cycles by easy payments they would have found it pay them much better than the present system of low prices.

* * * *

As we expected, the Humber Co. have gone in for a reduction on their retail prices. During the past month they announced a new machine to retail at a trifle under £7, and upon which the dealer can have his own transfer.

* * * *

Mr. Henry Sturmey, the veteran cycle journalist, gives it as his opinion the only way the cycle trade can be saved from destruction is for the agents to ram it into their customers that a low-priced bicycle must be left severely alone.

* * * *

The report of the makers of the Columbia bicycle (an American concern) for the past year shows that the net profit on this high-class make is only 2s. per machine.

* * * *

Our imports of foreign cycles and parts, which were valued at £434,000 in 1897, dropped last year to £73,034. As regards exports the figures are £740,440 as against £849,281 in 1903.

* * * *

In reply to several readers who want to do an easy-payment trade in cycles without using their own capital, we might state that Components, Ltd., of Componentsville, Birmingham, take over the risks of this class of business, paying a substantial commission immediately the order is executed.

* * * *

We have received from the South British Trading Co., Ltd., 13, Wilson Street, E.C., a copy of the catalogue of their "Vindec" Special motor cycles which gained for themselves a high reputation last year.

STAMP TRADING EXPOSED.

In a recent issue, the *Grocers' Monthly* published a letter it had received from a Mr. W. H. Shimberg, manager of the Premium Stamp Company, defending stamp trading, and it then promised to reply in its next number. This answer is contained in a subsequent number, and the following are a few extracts from the able article dealing with the subject.

"The trading stamp system, as worked by his company, Mr. Shimberg tells us, 'is a system that presents all possibilities of success to the retailer, who will give it a fair and honest trial.'

"Our contention all along has been that the system is unsound in principle, one-sided in practice, impoverishing to the shopkeeper who adopts it, and degrading to the public who allow themselves to be deluded by it. Our contention is supported by the written experience of those who have 'worked the system in a proper manner,' and who ultimately had to confess that they had been fooled. We do not go upon the experience of a selected few, but upon that of shopkeepers whose names are picked promiscuously from the books of the Premium Stamp Trading Company, distributed in every town in Great Britain where it has commenced operations.

"Mr. Shimberg's statement, which we have quoted, is very general in its terms. Our reply will be more particular in its terms. We are prepared, if he thinks it necessary, to publish the names and addresses of all our correspondents so that he may verify or refute any of the statements we have made or now make.

"'We do say most emphatically,' says the champion of this, the most benevolent of all benevolent organisations, 'that no tradesman has ever worked the system in a proper manner and not managed to benefit his business thereby.' We will put his emphatic assertion to the test. There is a town where forty shopkeepers of varying business interests took up the system. They 'worked the system in a proper manner,' not of their own free will, but because an agreement which they were induced, through the false representations of the representatives of the company to sign compelled them to. After a time they found that they were being had, that the system they were working, so far from benefitting them, was a drain on their resources. Many of them wanted to get rid of the contract with the company which Mr. Shimberg manages. The company would not consent to this. The *Grocers' Monthly* intervened and counselled the traders to send the company about its business by refusing to have any more deals with it. Every shopkeeper in the town who had taken up stamp trading was called upon, and signed the following letter to the Premium Trading Stamp Company:

> Sirs,—We, the undersigned, on inquiry and advice in England, find that the agreements we and others have in our ignorance signed with your company would be of more harm than profit to ourselves, and we hereby give you notice that we will not have anything to do with your business.
>
> We write to inform you that we have all agreed to stand by each other and defend, at our joint expense, any action which you or your company may bring against us, or any one of us, in connection with the said agreements. Therefore, we do not take steps to carry out any part of your agreements here.

"Mr. Shimberg is general in his statements. Our reply is particular in its terms. The town whose shopkeepers took the line indicated in the foregoing was Guernsey. We can mention other towns where shopkeepers acted similarly after having signed agreements with the company. We admire Mr. Shimberg's courage, but we would like him, if he dares to assert that not one of the nearly forty men at Guernsey who hunted his company out of town 'worked the system in a proper manner.' Will he say that if his system, as he claims, 'presents all possibilities of success to the retailer who will give it a fair an honest trial,' not one out of nearly forty men had sufficiently keen discrimination to realise and avail himself of them?

"We now come to the first advantage Mr. Shimberg claims for his system:

> Were there no other benefit than that the trading stamps do away with the evil of the credit trade, and put business on a cash basis, we think enough would have been said to recommend the system. The trading stamps are given out for cash only, and, considering the inducements in the shape of premiums held out to the customer, it cannot be wondered that many credit accounts are turned into cash accounts.

"Every grocer would like to conduct his business on a cash basis, but no one can afford to pay an outside concern like the Premium Stamp Trading Company 5 per cent. on his total turnover to assist him in doing so. For that is practically what Mr. Shimberg means. Look at the absurdity of the whole thing. A grocer buys stamps from the company. The cost of these to him represents 5 per cent. of his drawings. When it is remembered that he does not make a greater profit than 7½ per cent. on some of the lines he sells, some idea may be formed of what is left to him. He buys the stamps from the company, gives them to his customers because they happen to pay for what they buy, and the customer in turn *may* take them back to the company, and receive in return articles of a very problematical value. Is a system of this kind to be regarded as straight dealing or sound in principle?

"We learn from the experience of those who have given it a fair trial that this giving of something for nothing does not have the effect that Mr. Shimberg claims for it. Here we invite him to give us the names and addresses of some of the 'enterprising grocers' whose names appear in any of his company's books, and who are prepared to say from personal experience that the system has assisted them in any way to put their business on a cash basis. We learn, we say, from those who have given the system a fair trial that it has not had the effect which Mr. Shimberg claims for it. The names of some of those we have already published; the names of others we will publish in future issues if Mr. Shimberg so desires. Let him in turn give us the names of those who can, from personal experience, substantiate his statements, and we will then—see what we shall see.

"Now, as Mr. Shimberg says, we come to the actual question of the cost of trading stamps. This, he says, is equal to 4½ per cent. of the amount taken in cash. We say it amounts to 5 per cent., but ½ per cent. is neither here nor there. Mr. Shimberg proceeds, by a process of arithmetical jugglery, to show that it is only 3¾ per cent. that the tradesman pays. This is how he argues: A customer buys an article costing 6½d. She only gets one stamp, the reason being that only one is to be given for each and every 4d. worth of goods bought. In the case mentioned there is a margin of 2½d. on which no stamp is given. Thus, 'instead of getting £1 13s. 4d. (100 fourpences) for his 100 stamps, the tradesman gets, on a fair average, the sum of £2 2s., or for every book of stamps (5,000, costing £3 15s.), he obtains from £100 to £105 in cash.' Very ingeniously put, Mr. Shimberg; but if you were behind the counter of a shop where your stamps are given you would find that the boot is on the other foot. Those who collect the stamps are led to expect so much from your company that they resort to every subterfuge to secure them from the tradesman. In the case you have mentioned the probability is that you will ask and receive, not one stamp, but two stamps, for their 6½d. purchase. The grocer who is simple enough to take up the stamp system is simple enough to grant the request of a stamp collector under the circumstances. The more stamps given away the better for your company and the stamp collector if she does happen to return the book to your company's office after it has been filled up. But the actual cost of those stamps to those who give them is not 4½ but more likely 6 per cent.

"Now we come to the other side of the question—that is, the other savings which Mr. Shimberg says stamp-giving secures for the retailer. He takes a hypothetical case—in fact, all his arguments are based on hypothesis—and argues thus: A trader has a weekly turnover of £50. He works Mr. Shimberg's system, and, heigh presto! his weekly turnover jumps up to £100. He will be able to buy in double quantities, and in this way, says the stamp pusher, save at least 1¼ per cent. Next, his business being on a cash basis, he will pay cash for his supplies, and thus save 'another 1¼ per cent.' The stamps being given for cash will obviate bad debts. Any responsible tradesman, he says, generally allows from 1½ per cent. to 2 per cent.

on his trade for bad debts contracted. Mr. Shimberg takes the lowest figure—1¼ per cent. There is yet another saving, he says. On every cash transaction at least 2½ per cent. discount is allowed on the bills paid. The total saving, then, stands at 7 per cent. Then, by a further process of adding, subtracting, and dividing, Mr. Shimberg shows beyond the shadow of a doubt that he knows nothing of the grocery trade. Will he mention one instance where one of his 'enterprising' grocers succeeding in doubling his business through stamp-giving; or will he give us something more substantial than a display of arithmetical gymnastics in support of his hypothesis. His case, like his company's system, is misleading and delusive, as the youngest apprentice in the grocery store could show him in the course of ten minutes."

FROM ONE EMPLOYEE TO 7,000.

HOW SUCCESS WAS GAINED.

One of the largest stores in the world is that of Marshall, Field, and Co., Chicago. Although it started in a very small way some fifty years ago it now gives employment to some 7,000 persons.

It is always interesting to find out, if possible, the secret of the success of such enterprises, and with this object in view a correspondent of the "Furniture Record" has paid the store a visit.

The first thing placed in his hand was a pamphlet entitled: "The Marshall, Field, and Company Idea," which the concern considers accounts for their enormous success. Here are the "ideas" or maxims of the business:—

"To do the right thing at the right time, in the right way;
To do some things better than they were ever done before;
To eliminate errors;
To know both sides of the question;
To be courteous;
To be an example;
To work for love of the work;
To anticipate requirements;
To develop resources;
To recognise no impediments;
To master circumstances;
To act from reason rather than rule;
To be satisfied with nothing short of perfection."

The correspondent noted that visitors were catered for in a manner which was surprising.

There are actually reading and writing rooms provided for visitors, the free use of which is granted alike to purchasers and non-purchasers, and an hospital ward with a trained nurse in the building, to which any visitor suddenly seized with illness may be taken.

As regards the employes, these, too, are well looked after, for proof of which the correspondent gives the following details:—

Each clerk (assistant) in the company's employment is allowed an hour every day at noon for rest and recreation. This may be spent in the house or out of doors, according to inclination. In the building, gymnasiums for men and women are provided, and reading and rest rooms for both sexes, with writing desks for correspondence and a piano for those musically inclined.

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A novel and important feature of this part of the establishment is a training school where cash boys and younger assistants may improve their knowledge of reading, spelling, geography, grammar, arithmetic, etc., and where the principles of morality and citizenship are likewise inculcated. Attendance here is not compulsory, yet many of the boys take advantage of the privilege of spending two hours twice a week under the first-class teacher provided by the company. Besides these special provisions for the employes there are shower baths, a capacious dining-room where excellent food is served at cost price, a sick ward where an assistant taken ill may find a comfortable bed until he or she recovers, and many other evidences of a considerateness for the well-being of the employed, that are not generally to be found in establishments of this description.

Regular conferences of the managers and heads of departments are held, and assistants are encouraged to communicate ideas for the improvement of the business, and rewarded when these are adopted.

* * * * *

The company declares its intention that every advertisement issued by it shall be true and correct in every respect, and it offers a reward to any employe who shall first point out an error in spelling, in statement, or in grammar, or any exaggeration whatever.

* * * * *

This serves the double purpose of lessons in composition and of familiarising the assistants with the firm's advertisements, so that when a customer asks a question at one, although the matter may be outside that assistant's department, there is yet a knowledge and familiarity with the subject.

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If an assistant has been three years in the house without promotion something is wrong and inquiry is made. If it be the fault of the house it is remedied, if of the assistant, he is considered not quite smart enough for the house and may be permitted to seek a position elsewhere.

* * * * *

Each assistant is encouraged to call the attention of the management to his or her work, salary and willingness or ability to serve in a higher position. Such act, instead of being held to prejudice their prospects, being considered favourably. Merit, not seniority or length of service, is the true test, and when found in any grade of service here it is always sure of promotion.

* * * * *

From the foregoing it is clear that Messrs. Marshall, Field and Co.'s remarkable success is not due to accident but to their bringing to bear on their business the highest intelligence, coupled, we understand, with a high standard of commercial morality.

Possibly some of our readers may be able to profit by the foregoing experiences.

STICKING TO ONE PRICE.

IS IT ADVISABLE?

The above question often presents itself to a trader who, having given a price, is met with the offer from a prospective customer of a lower figure.

A well-known and highly successful dealer who prefers to remain anonymous gives his views as follows:

"It is impossible for the dealer who caters for the middle classes as I do, to stick to 'one price.' I tried it when I was comparatively young and enthusiastic in the line, but I was forced to succumb. Theoretically, I will not deny that, like most reasonable men, I think that the 'one price' system should prevail in our line, as it does in practice, in dry goods, in groceries, and with most other products. Merely as a means of simplification, it would no doubt be admirable. As you say, too, from the ethical standpoint, nothing could be more admirable. Such being the case, the time may come, in a more ideal state of society, when it will be in universal vogue. But not in our day and generation, by a long shot.

"For practically it could only work, if the vast majority of dealers were honestly committed to it. I say 'honestly,' advisedly. You can readily see that if all such were not honest about the matter, how thoroughly the rest would suffer by reason of the delinquency of the former, and how soon thereafter the structure would fall through its own weight. Furthermore, even if the great majority of dealers would have 'one price,' all of these would have to be prepared to suffer some loss because of the adoption of the principle. For even though the customer bent on breaking into the principle might not know where to turn to find a dealer who would be willing to retreat from his position, he might prefer to make no purchase, rather than not to have some reduction made. This, in fact, would be the case if the system were adopted.

"Another fact. If such a system were honestly adopted in general, the first result would be general

shopping on the part of most customers. You can see, as a foregone conclusion, that some dealers would be the winners by its institution while others would be losers. It would be comparatively easy on the part of nearly all, to foresee under which category each would find himself. Under these circumstances, you could scarcely blame the latter if they would not accede for their own parts, to its adoption. On this ground you can readily see how impossible it would be to institute such a reform at present."

"Anent the question of 'one price,'" said another dealer who is known as a shrewd, though very honourable business man, "it cannot be made a permanent and invariable working rule, no matter how well disposed the dealer may be towards the principle. I know, for I, too, have tried. You would find yourself simply 'kicking against the pricks' if you, as a dealer, attempted to enforce the principle, and I take you to be too sensible a man to be long fond of the exercise of bumping your head against a stone wall, or of asking others to do so. I do not say that a certain class of limited dealer cannot stick to the 'one price' rule, if they wish. But I am not sure that even they always wish to do so."

"There are lots of ways of getting around the matter, and even some by which the dealer does not commit himself. I know that in my own case I practise a small deceit which is very prevalent with dealers who have, as I have, four or five assistants. The deceit to which I refer is that I make it a point never to wait upon customers myself. You see what an advantage this gives me. For when the customer begins to try to get the assistant to give him a reduction on the price of an article, the assistant tries to hold out for the price plainly marked on the ticket, just as long as he can, at the same time striving to commit the customer to the highest price less than this. When he has got him clinched to this, he begins to let himself down, and gradually refers the matter to the 'boss,' without holding out much hope to the customer. When they come to me, if I find that the reduction is not an unreasonable one, I give in as impressively as possible, trying at the same time to make my concession as plausible as possible, while my assistant stands by, deprecating ostensibly.

"It is not often that the dealer is willing to let a customer go out of the shop without the article he wishes to buy, if the reduction that he demands can be made. The funny part of the whole business is that the dealers who mark their goods with plain price tickets, and this, of course, means fully 90 per cent. of the dealers, all, in fact, whose customers are to be found among the middle and lower classes, are the ones who cannot stick to 'one price.' Those who deal almost exclusively with the rich cannot for that very reason attach price tickets to their wares. Yet these are the very ones who do stick most closely to 'one price.' But it must be borne in mind that it is far easier for them to do so than it is for us."

HOW CELEBRITIES DO THEIR SHOPPING.

Some time ago an interesting article on how public men do their shopping appeared in the *Manchester Daily Dispatch*, and we learn that those who shop with or for others, the Sir Galahad is Mr. Austen Chamberlain. Possibly the assiduity with which he visits Bond Street Houses may be explained by a desire to acquaint himself with those financial interests over which he watches. Whatever the cause, he is a constant shopper. "He is averse to bargains and buys the best. Polite? Yes, extremely," was the verdict of one assistant who has served the Chancellor of the Exchequer.

Sir Henry Campbell-Bannerman agrees with Shakespeare that "A lion among ladies is a most dreadful thing." In other words, he dislikes buying from female assistants. Sir Henry spends a long time over the choice of goods. He suspects bargains, and has "indifferent taste in objects of art."

Mr. Balfour now seldom appears in shops. Specimens of what he wants are sent to his official residence, and often lie there for weeks before being returned. In his earlier days he was a keen shopper, and answered Hamlet's puzzler, "Who would fardels bear?" in the affirmative by carrying his own parcels.

"Mr. Joseph Chamberlain has good middle-class taste." So said a very upper-class salesman in Conduit Street. If kept waiting, Mr. Chamberlain walks impatiently up and down, but he is uncommonly courteous, and takes off his hat to lady assistants. He "buys what he wants and goes."

This is not the method of Sir Henry Fowler, who was described as "changing his mind ten times before he buys, or of Mr. Winston Churchill, "who never remembers what he wants." Sir Henry fills the intervals of indecision with pleasant talk, and often questions shopmen as to their hours, etc. He has a keen sense of value.

Mr. Wyndham has excellent taste in fancy articles. He buys many things of French manufacture, and is reckless concerning prices. He never enters a shop alone, and is often accompanied by a male friend, who invariably leaves his stick behind. The Duke of Norfolk is afraid of shop assistants, and buys what is first shown him. Mr. Walter Long on entering a shop sits down in the first chair, having everything brought to him.

Mr. Brodrick is invariably in a hurry. He goes direct to the shop-walker, whom he expects to accompany him, and often leaves without buying, promising to come again.

Lord Rosebery is seldom seen in London shops. When he does appear he buys largely. He is extremely considerate, and once hearing a consumptive boy coughing behind a counter, he inquired as to his circumstances, and paid the invalid's expenses for three months at Bournemouth.

Sir Redvers Buller never shops save as a pendant to ladies. He dislikes effusive civility but is frank and kindly with men of independent manners. He tips commissionaires with half-crowns, and often inquires as to their military experiences. Lord Charles Beresford "seldom buys what he comes for, but buys other things that catch his eye." General Baden-Powell is a bad shopper—for himself—being afraid to give trouble.

Sir Thomas Lipton is a persistent shop-haunter. He is in the habit of lecturing the assistant on the past history of every article shown to him. Professor Herkomer once entered a shop in Piccadilly, bought a sixpenny purchase, and asked for permission to make a rough sketch of the interior. Baron Hayashi is known in every shop in the West End. He buys large numbers of books, and lately ordered about a score of French and English works dealing with Russian history and life.

Mr. Mortimer Menpes shops only in the south-western district. He is remarkable for never having change. Sir Hiram Maxim and Mr. Kipling pay for everything with cheques. Mr. Kipling carries his own parcels. His manner is "dry, but not unpleasant."

Mr. Rider Haggard has one day a month which he devotes exclusively to shopping. He takes his lunch at a large stores in the south-western district, and always goes home extremely tired. Mr. J. M. Barrie generally fumbles in three or four pockets before he can find his money. He has an indifferent head for accounts, and is in the habit of discovering that he has been given too much change. Mr. Zangwill hates shopping, and goes only under dire necessity. "He is a bad judge of value, and is easily taken in," was the salesman's verdict.

Mr. Beerbohm Tree is the most popular of Thespian shoppers. He is described as "extravagant." Sir Charles Wyndham has his shopping done by emissaries. Mr. Alfred Austin usually shops on Saturday mornings. He has a keen instinct for bargains. In hot weather Sir Wilfrid Lawson removes his hat in shops and mops his brow. He asks a great many questions before buying, and likes things of plain design.

Mr. Justice Grantham's manner in shops is described as "brusque but not 'aughty." His "ludship" is extremely solicitous that his purchases shall not go astray, and never pays until he has examined the label. He buys large quantities of handkerchiefs. Sir Robert Finlay does his shopping late in the evening when shutters are going up. He is inclined to reject high-priced articles, and is armour-proof to the shopman's blandishments.

The Duke of Fife has a Caledonian instinct for good value. He examines everything carefully, and rejects articles showing the slightest flaw. In most of the shops which he patronises regularly he has a favourite assistant to whom he always goes. His Grace pays cash for everything. Lord Lonsdale never asks the price, and "shows great pleasure when he gets what he wants." He never buys anything because it is cheap. Earl Grey is described as "indifferent to designs and patterns. He likes brightly-coloured articles."

Lord Carnarvon is an abnormally s'ow buyer. Once after wasting over an hour choosing a hat he brought back, flattened and embrowned with mud, through battle with a Piccadilly 'bus. "They lose it that do buy it with much care" is now his lordship's favourite quotation from Shakespeare.

The Duke of Portland used to be a great shopper, but of late has seldom been seen by West End firms. He patronised English manufacturers, and once returned a new art silver clock on discovering that it had been "made in Germany." Lord Milner,

Pram Buyers' Guide.

18th Annual Issue.

The above will be published on March 1st.

Notices of Novelties or Advertisements should be sent in at once.

SEWELL & CO.,
27, CHANCERY LANE, W.C.

when he last visited England, bought no fewer than fourteen hats of different shapes. He left behind him a pocket book containing four five-pound notes; and at the same shop a Cabinet Minister recently left an important official document on the counter.

Of sportsmen, Mr. C. B. Fry is the greatest trial to the much-enduring assistant. "He knows the proper price of everything, and he also knows exactly what he wants; it is hard to reconcile the two things," said an Oxford Street seller of fancy goods. The Hon. F. S. Jackson buys large quantities of stockings and ties. He is very exacting as to shades. Mr. Sam Darling, the trainer, "always drives up in a hansom, and takes his purchases away with him."

MM. Kubelik and Paderewski both shop on a large scale when in London. Kubelik likes to think that he is not recognised, and, it is said, has been known to have his purchases addressed "Mr. S. Hamilton." Paderewski buys English gloves, and pays for them generally with banknotes, which he fishes out from a heterogeneous collection of old letters, programmes, and memoranda.

ARRANGEMENTS WITH CREDITORS.

J. Della Porta and Son, furnishers and dealers in sewing machines, mangles, and prams, Shrewsbury.

A deed of arrangement has now been registered in the above, with assets and liabilities approximating to those given in our last issue.

Among the creditors are:—Mr. Oscar Lobl, of Aldersgate Street, E.C., £24 for sewing machines; James Lloyd and Co., Ltd., of Birmingham, £48, and Rothschild and Baker, of Birmingham, £37; both for perambulators; and W. Summerscales and Sons, Ltd., of Keighley, £34 for mangles.

F. Shore and Son, dealers in furniture, prams, and mangles, Leeds and Featherstone.

In the above affair the Imperial Domestic Carriage Co., of Birmingham, are creditors for £28, and Mr. J. P. Wolfenden, of Crosshills, is down for £14 for mangles.

Henry Leggott and Co., ironmongers and mangle dealers, Market Street, Bradford.

In the above affair Messrs. W. Summerscales and Sons, Ltd., of Keighley, are creditors for £54.

John H. Pullen, house furnisher and pram dealer, Weston-super-Mare.

In the above bankruptcy proceedings the liabilities are stated at £665 and the assets at about half that amount. Among the creditors are the Halesowen Pram Co. for £24 17s. 1d., and Messrs. Redwood and Co., of Bristol, for £10.

Pryce Pryce, dealer in furniture and sewing machines, Knighton.

A deed has been registered in the above, the liabilities being £320 and the assets scarcely one-fourth. Jones' Sewing Machine Co., Ltd., of Guide Bridge, are creditors for £27.

The Rothwell Machine Co., Ltd., Leicester.

Last month a dividend of 5s. in the £ was paid to creditors.

Robert L. Hawkes, perambulator manufacturer, Great Park Street and Pump Street, Worcester.

A deed of arrangement was registered in the above on January 18th. The liabilities are £883 0s. 10d., and the assets £854. The trustee is Mr. Henry Coombes, auctioneer, etc., Royal Street, Worcester. The amount owing to the secured creditors is £590.

The creditors are as follows:—R. C. Brinton and Co., Birmingham, £17; Davies and Hill, Birmingham, £10; Dean and Scott, Birmingham, £28; G. H. Hughes, Birmingham, £73; Meredith and Co., Birmingham, £19; Bradbury and Co., Ltd., Oldham, £17; Worcester City Corporation, Worcester, £10; Bankers' claims, £80; Jameson & Son, Birmingham, £5; J. J. Plater and Son, Birmingham, £1 7s. 6d.; A. Robinson, Ltd., Ormskirk, £1 8s. 6d.; W. G. Moore and Co., Birmingham, £2; Lagerthorp Skin Works, York, £3.

PATENTS

The following list has been compiled expressly for this Journal by Messrs. Charles Bauer, Imrie, & Co., of the City Patent Office, 72, Cannon Street, London, E.C., from whom further information may be obtained.

APPLICATIONS FOR BRITISH LETTERS PATENT.

27,070. W. D. L. Whitney. Improvements in washing machines. (Date applied for under Convention, December 17th, 1903.)

27,107. W. E. Lombard. Improvements in shoe sewing machines.

27,233. J. H. Smith and O. A. Hill. Improvements in straight bar latch needle knitting machines.

27,234. J. H. Smith and O. A. Hill. Improvements in and applicable to straight bar latch needle knitting machines.

27,240. W. Mycock and W. H. Cottam. Improvements in the feeding devices of piece goods sewing machines.

27,680. H. C. Munro. Improvements in sewing machines.

27,720. T. S. Grievf Improvements in sewing machines.

27,906. J. S. Stewart-Wallace. Improvements in sewing machines.

27,975. A. C. Manifold and J. C. Manifold. Improvements in convertible wringing and mangling machines and tables.

28,084. The Singer Manufacturing Company (a communication to W. Fairweather). Thread controlling devices for sewing machines.

28,085. The Singer Manufacturing Company (a communication to W. Fairweather). Improvements in revolving hook sewing machines.

28,130. A. V. Rowley (a communication to O. Imray). Improvements in two-thread overedge sewing machines.

28,290. W. H. Barker. Improvements in folding carriages for children.

28,371. S. Langham. Improvements in circular knitting machines for producing seamless open work ribbed hosiery.

28,437. Patent-Cartonnagen-Fabrik (a communication to W. E. Evans). Improvements in wire stitching and sewing machines.

28,443. E. H. Dodd and the Perfect Blind Stitch Sewing Machine Company, Ltd. Improvements in sewing machines especially applicable to blind-stitch sewing machines.

28,794. W. Heidelmann (a communication to W. P. Thompson). Improvements relating to the production of open-work goods on the French circular knitting machine.

28,910. The Singer Manufacturing Company (a communication to W. Fairweather). Improvements in work clamps for sewing machines.

28,927. The Singer Manufacturing Company (a communication to W. Fairweather). Improvements in embroidering machines.

28,932. The Singer Manufacturing Company (a communication to W. Fairweather). Thread controlling devices for sewing machines.

28,933. The Singer Manufacturing Company (a communication to W. Fairweather). Improvements in buttonhole clamps.

28,934. The Singer Manufacturing Company (a communication to W. Fairweather). Improvements in buttonhole cutting and stitching machines.

28,935. The Singer Manufacturing Company (a communication to W. Fairweather). Improvements in buttonhole stitching and barring machines.

28,936. The Singer Manufacturing Company (a communication to W. Fairweather). Sewing machine presser-foot.

29,000. United Shoe Machinery Company (a communication to A. J. Boult). Improvements in or relating to presser-foot mechanism for sewing machines.

29,231. C. Scudder and E. Corvell. Blind stitch sewing machine.

29,302. C. H. Wynne and E. C. Wynne. Improvements in knitting machines.

29,344. A. H. Clark. Improvements in lace and other embroidery machines.

29,452. W. G. Newman. Improvements in and connected with children's chairs, chair carts, and the like.

29,480. F. Hilton. Improvements in self-acting washing machines.

29,621. E. E. Franz. An improved appliance for use in sewing and the like.

29,646. L. L. Sewell. A new and improved washing machine.

29,647. J. Darling. Improvements in devices for threading both sewing and hand needles.

Total number of applications in 1904	29,655
Total number of applications in 1903	28,818
Increase	837

221 of 1905. T. D. Hamilton and W. A. Robertson. Improvements in sewing machines.

376. F. Davis. Improvements in lock-stitch sewing machines.

519. R. N. Smith and S. Paget. Improvements in domestic washing machines.

578. J. Sayers and J. Cole. Improvements in washing machines.

701. A. P. Purdy. Improved adjustable hammock baby carriage.

ABSTRACTS OF SPECIFICATIONS RECENTLY PUBLISHED.

26,501 of 1903. **Pantograph for use on Sewing Machines.** M. Trautmann, Leipzig. December 3rd, 1903.

The feature of novelty claimed for this pantograph is that its fixable pivot is adjustable on a guide bar which extends diagonally from the needle through the centre of the pantograph, so that when the pantograph is adjusted above or below the zero point the outer and inner bars of the parallelogram as well as the embroidering frame are always kept in the longitudinal axis of the machine.

27,772. **Washing Machine.** W. L. Bradford, Crescent Iron Works, Salford. December 18th, 1903.

This washing machine consists of a cylindrical casing and a drum, provided with one or two hinged flaps or scoops, which is rotatably mounted centrally within said casing, so that when the flaps are opened out they extend across the space between the drum and the casing. The drum is formed with a number of perforations in front of the scoops, and, in rotating, the action of the

scoop assists in keeping up a continuous circulation of the water or the like through the clothes.

412 of 1904. **Treadle Mechanism.** J. L. Garsed, Elland, Yorks. January 7th, 1904.

This invention is designed to overcome the difficulty of starting and stopping a treadle machine by the action of the feet alone, without using the hand. The crank shaft is provided with two cranks, arranged opposite to each other and so connected by means of links or chains to a compound treadle or two separate treadles that the machine is readily started by the foot alone from any position of the crank shaft.

3,770. **Combined Feed and Presserfoot for Sole Sewing Machines.** Keats Machine Company, Frankfurt, A.M. February 15th, 1904.

The object of this invention is to enable the feed-foot to yield in accordance with varying thickness of the sole so that it may be pressed there against with a relative varying pressure, which end is attained by combining a yielding spring-pressure with a positive cam-pressure.

23,591. **Embroidery Attachment for Sewing Machines.** A. Laubscher, Bridgeport, Conn. November 1st, 1904.

This attachment is designed to enable embroidery effects to be produced on an ordinary sewing machine. It consists of a cord carrier of improved construction, and means for reciprocating it so as to lay an embroidering cord or thread across the line of stitching in front of the needle. It is illustrated as applied to a Wheeler & Wilson high-speed machine.

U.S.A. PATENTS.

Granted in December, 1904.

776,347. F. W. Ostrom, Assignor to Wheeler & Wilson Manufacturing Company. Cloth clamp.

776,370. F. L. Whitney. Support for sewing machine throat-plate.

776,407. W. E. Lombard. Shoe sewing machine.

776,683. G. C. Perry. Sewing machine guide.

776,821/2. C. M. Abercrombie, Assignor to Wheeler & Wilson Manufacturing Company. Hemstitch sewing machine and compound presser-foot for such machines.

U.S.A. patents granted in 1903	31,046
U.S.A. patents granted in 1904	30,267
Decrease	779.

NUSSERVANJI & Co., Cycle & Sewing Machine Importers, General Merchants and Commission Agents, 93, Hornby Road, BOMBAY.

SEWING MACHINE BUSINESS in Northern City for Sale. Turnover last year £500. Linoleum, fittings, and goodwill, £10 to immediate purchaser. Must leave owing to illness.—Write S. N., care of Sewing Machine Gazette.

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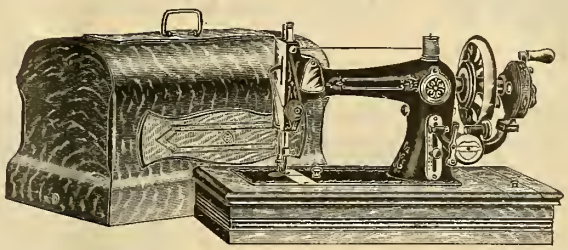
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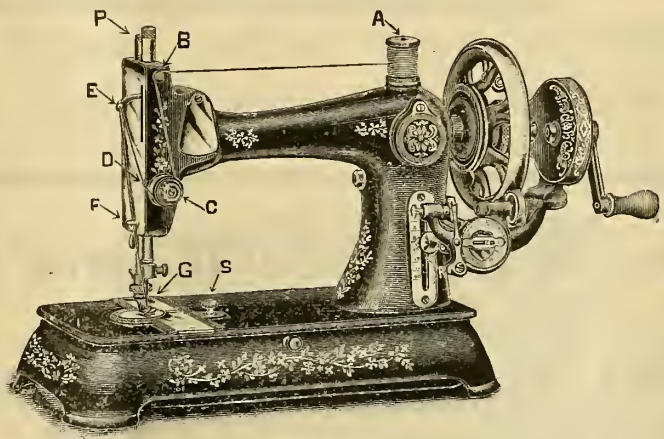
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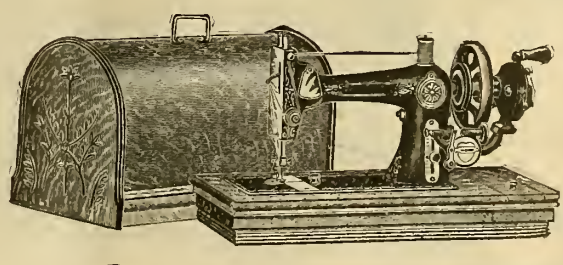
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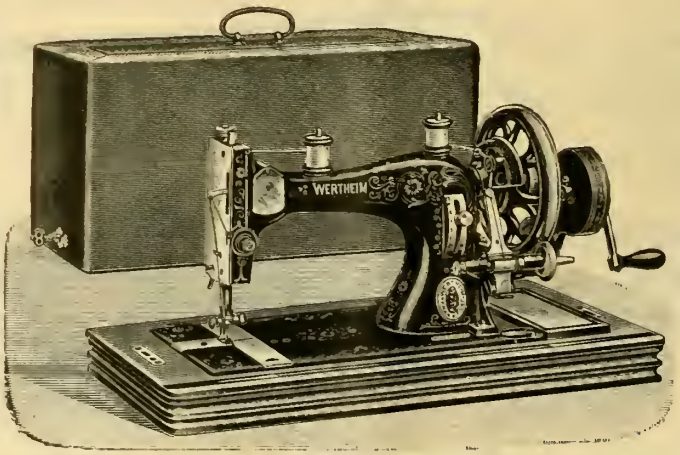
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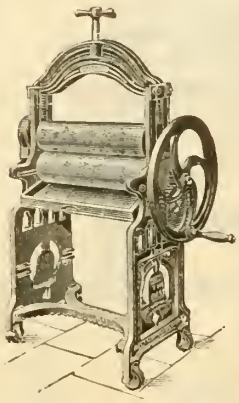
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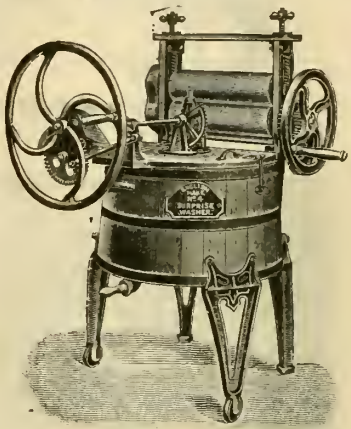
23, BUCKLERSBURY,
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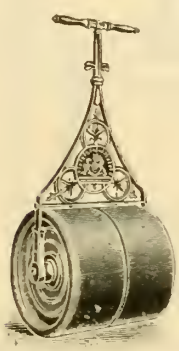
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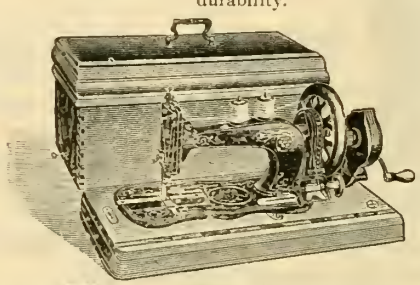
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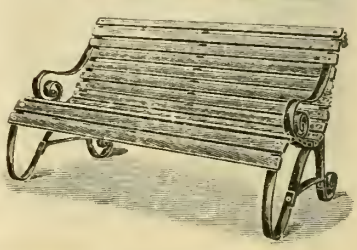




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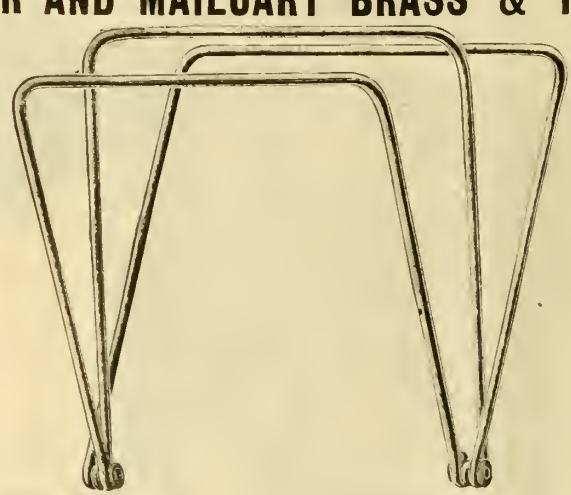
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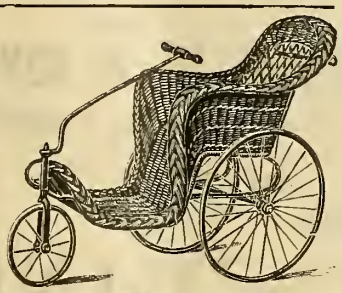
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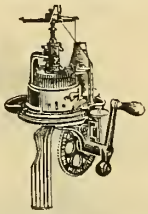


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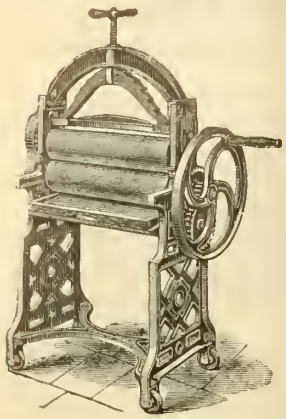


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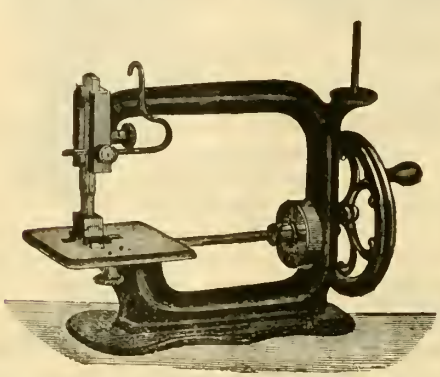
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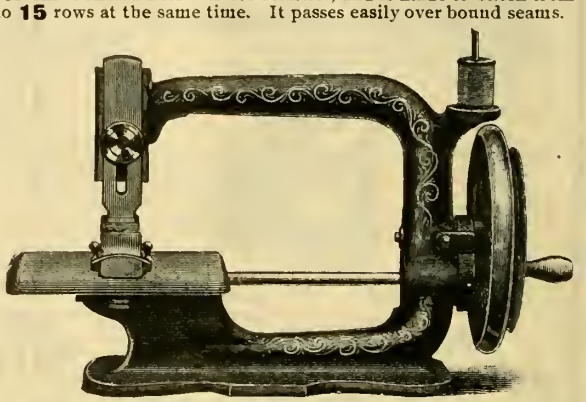
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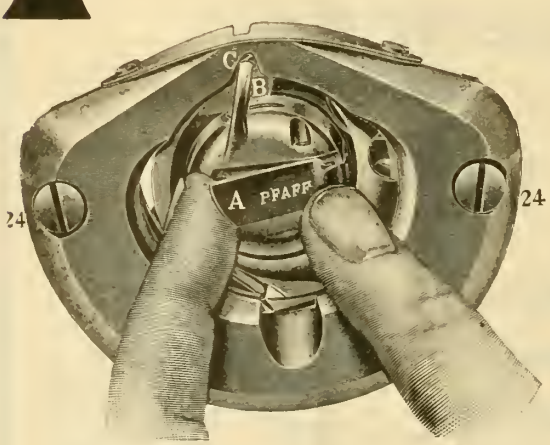
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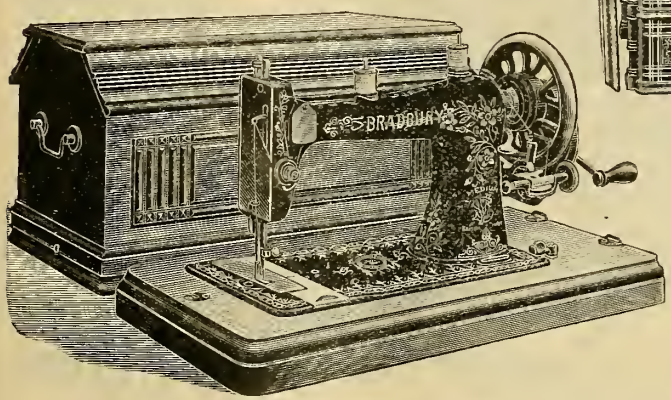
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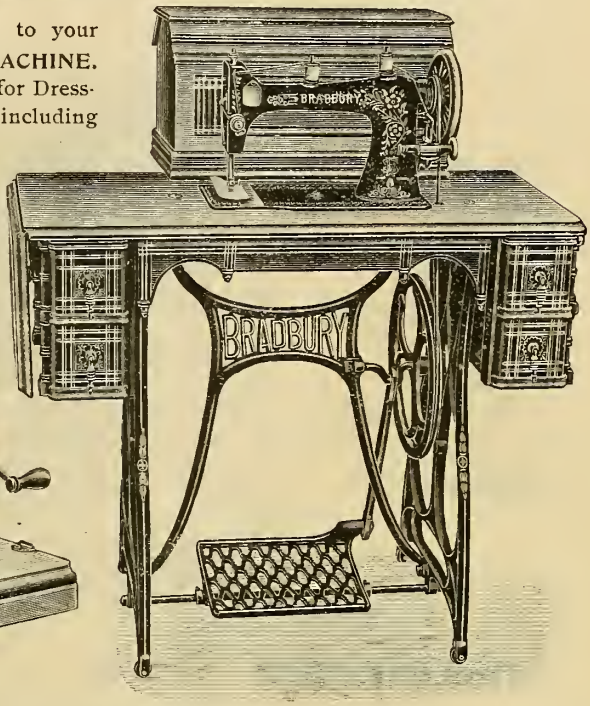
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BRADBURY'S Medium V.S.

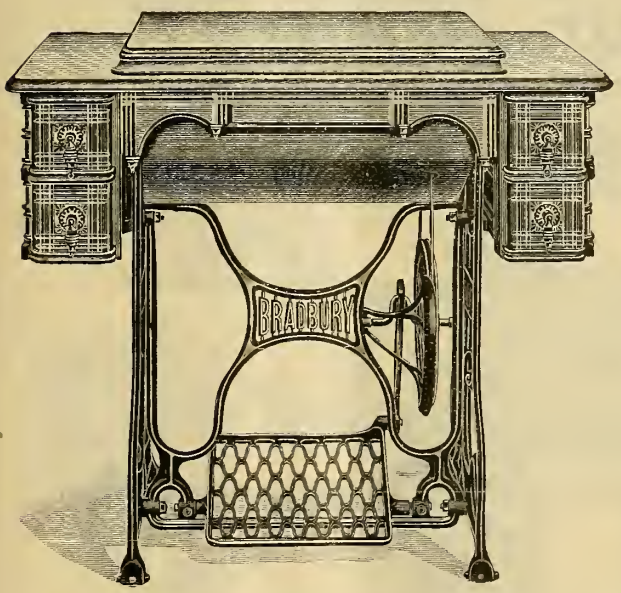
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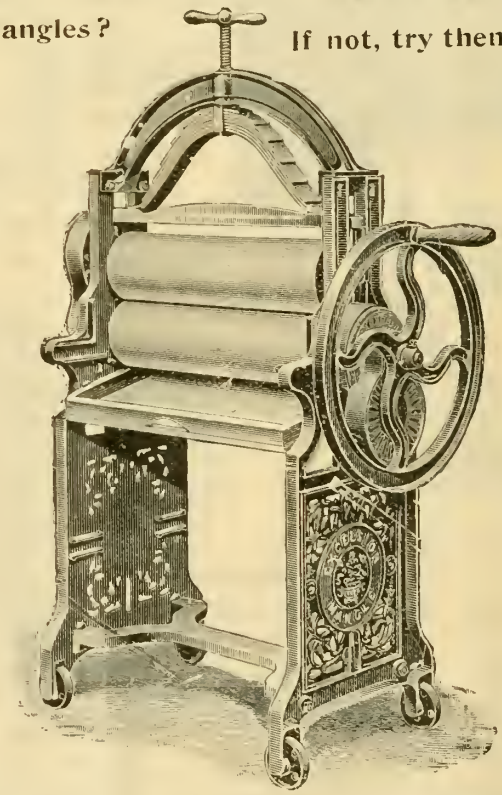
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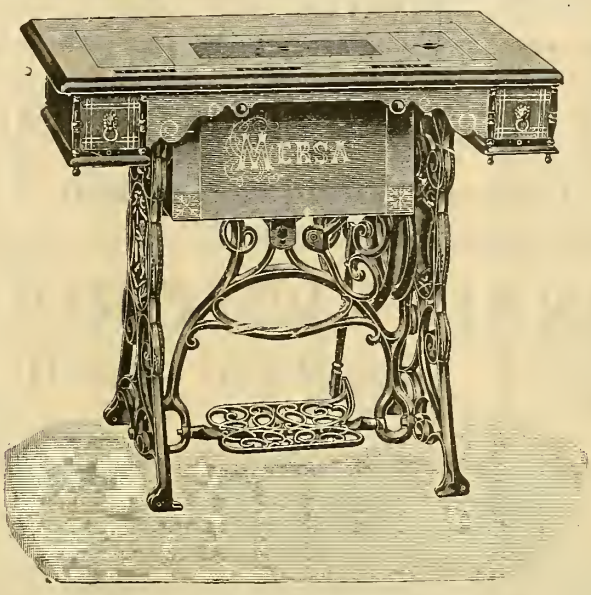
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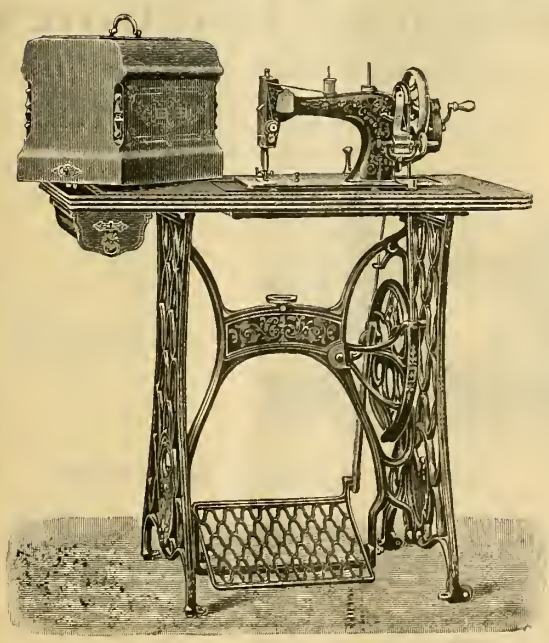
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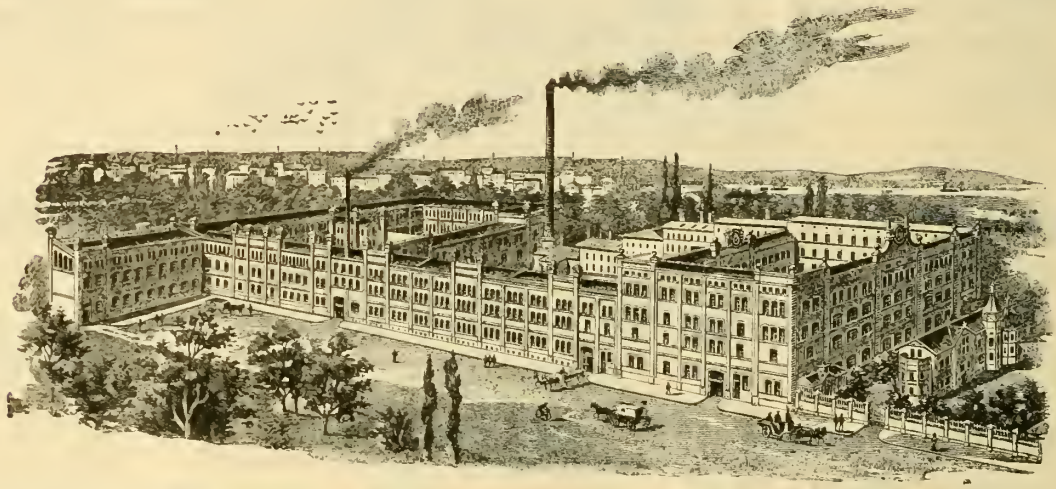
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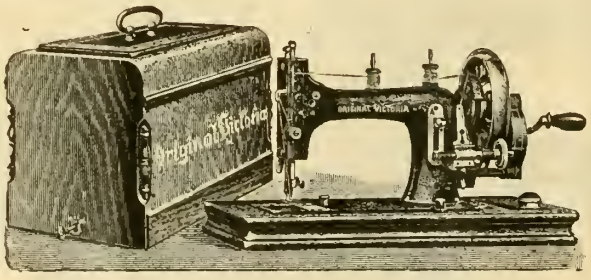
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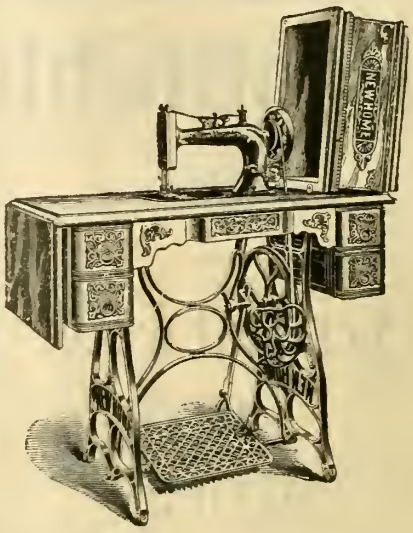
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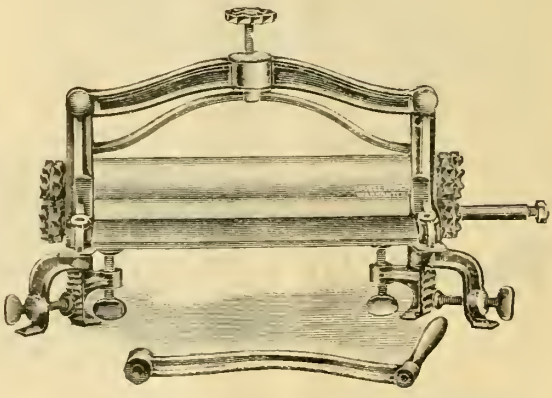
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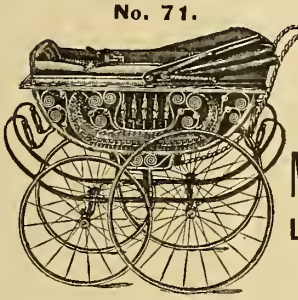
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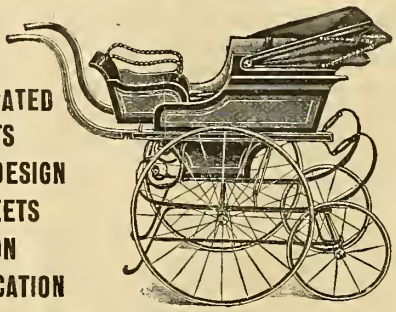


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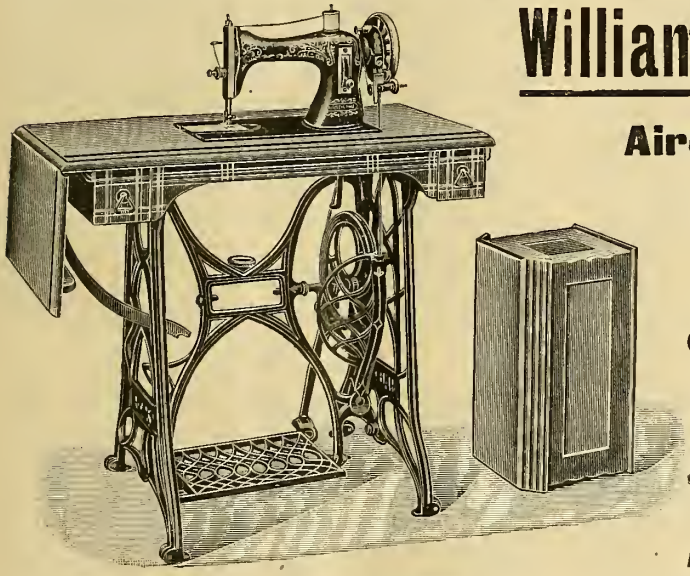
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Editorial Notes.

Railway Rates.

It will be remembered that in July last the Cabinet Trades' Federation had an interview with the goods managers of the London railway companies with reference to railway rates and conditions. After five months the reply of the companies is that "they do not see their way to make any alteration in the existing charges and conditions under which the traffic is conveyed." Further action will now be taken by the furniture trade.

Exploiting Schools.

Not a few firms have realised that a Board School affords a good opportunity for advertising their wares. The result has been that the walls of many schools proclaim the merits of A. B.'s manufactures. Further, the teachers, masters, and mistresses are induced to seek orders for goods. The National Chamber of Trade have during the past few weeks been trying to put a stop to the toy competitions, advertising, and canvassing within the Board Schools. They first approached the Board of Education, but with the result that they were referred to the local education authorities. They are now engaged in tackling the thing in sections instead of through the Board of Education.

German Affairs.

We have received from Messrs. Baer and Rempel, the well-known sewing machine manufacturers of Bielefield, a copy of their "Phœnix Blatter," which is a publication issued by them from time to time. It contains an interesting article on competition with the Singer Co., in the course of which it is stated that at a recent meeting of dealers in Berlin Singers were praised for keeping up prices. Further, we are told that the dealers blamed the German manufacturers for their low prices. Another interesting statement is that B. & R. have taken up the agency for an American buttonhole machine in order to fight the Singer Co.

Patent Specifications.

Messrs. Charles Bauer, Imrie, and Co., the well-known patent agents, of 72, Cannon Street, E.C., have carried out a valuable notion. They have compiled a work which gives abridgements of all the sewing machine patents now in force. Each book deals with four years, and the work is brought down to 1904; thus there are four vols., and the price of them is but nominal. The authors, for a small sum, further agree to notify their subscribers as patents run out, so that the work is kept up to date. As our readers will remember, Mr. Imrie was for many years intimately connected with the sewing machine trade, and knows his subject thoroughly. We are pleased to hear that he is now in his spare moments taking up what he calls "Missed Stitches," or, in other words, classifying inventions which were provisionally protected prior to 1883 and published, but which publication does not count as anticipation under the new Patent Law. Many of these inventions appear to possess considerable merit and adaptable to modern machines with advantage.

Cycle Agents' Troubles.

During the past month a serious attempt was made to raise the cloud which has fallen on the cycle dealer since the Rudge-Whitworth Co. reduced their prices to an unprofitable level and did away with sole agencies. This took the shape of a meeting of dealers to consider the formation of a new association, and the suggestion which originated with the *Cycle Trader* was duly adopted. Further, a form of agency agreement was passed, and of which details will be found on another page. The agreement question is undoubtedly a difficult one to both manufacturer and dealer, and it seems to be absolutely impossible to please all parties. The Ariel Cycle Co. are making a serious attempt to do this in their agreement, which is now before us. Under the terms of this agreement the company are willing to grant sole agencies for periods of three, five, or seven years. On their side the company undertake to supply cycles at the lowest prices at which they supply them to any other customer for equal quantities, to refer inquiries to the agent, and not to do any business in the district without the consent of the agent, excepting with shippers and firms to whom the company may be indebted, and are prepared to accept cycles as contra account. On his side the agent agrees that he will not accept any other agency without the consent of the company other than the agencies held previously. The agent must push the Ariel business and his turnover must show a certain yearly increase, while he must keep a stock "representative" of the company's manufactures. Beyond doubt agencies have been much abused in the past, the dealer often taking them up merely to stop others from doing so and then entirely neglecting them.

STRIKE OF SINGERS CANVASSERS IN THE U.S.

The recent strike of Singer canvassers, working from the head office in New York, is thus referred to in the New York *Evening Sun*:—

Shrill requests to have the speeches to which they listen interpreted into half a dozen languages emanate from the dingy little building known as New Henry Hall, at 40, Henry Street, where the sewing machine agents employed by the Singer Sewing Machine Company have their headquarters while carrying on the strike they declared before 1905 was an hour old. They are men of all nationalities, unorganised and inexperienced in strikes. Their greatest handicap is their inability as a body to understand any one language. A speech must be put into English, Yiddish, German, and Italian before all the men know what matter is under discussion.

There are 300 of these agents on strike, and the trouble is confined to this city. They decided to leave work at midnight last Saturday, owing to a clause in a new contract which the company wished them to sign for 1905. This clause, as interpreted by the agents, gives the company the right to deduct from the cash security of $150 which each man is required to furnish any amount to make good the losses occasioned by persons who buy machines on the instalment plan and then sell, pawn, carry away, or break them before payments are completed.

The men were employed by the Singer Manufacturing Company up to the beginning of 1905, but the retail department of the company was incorporated as the Singer Sewing Machine Company, to commence opera-

tions with the new year. The new corporation wished the men to sign from the contract they had entered into a contract which differed in several points with the old company. Since the men refused to sign the contract the new company does not regard them as employés. Naturally there is a deadlock at present, and although the men are hopeful the company is taking on others to fill their places.

These agents are the men who canvass the poorer quarters of Greater New York and take orders for sewing machines, to be paid for on the instalment plan. This method of house-to-house canvassing has been carried on for so long that the tenement and flat houses have been gone over as with a fine tooth comb, and nearly every English-speaking family that can possibly afford a sewing machine has been "booked." Therefore the new field of the agent is among the recently landed immigrants, and the exigencies of the case have caused the body of agents to be made up of men of all nationalities.

Thus it is that Katrina or Giulia is pleasantly surprised even before she is comfortably settled in the new country by an affable, voluble young man of her own race, who tells her of the wonders of the sewing machine and the cheapness of its purchase. The terms are usually a few dollars on deposit and weekly payments of 50 cents; but it is in collecting the money that the agents display their detective ability. They are held responsible for every machine they sell until it is entirely paid for, and although they are remarkably discreet in selecting trustworthy persons as purchasers, they are kept busy tracing persons who move suddenly and take the machine with them.

Under the old contract between the agent and the company the agent lost only his commission and bonus if a machine was lost. Under the new contract he is held for the wholesale price of it. The agents after years of chasing delinquent purchasers have no high idea of human integrity, and therefore object to what they consider an assured loss for them far in excess of the $15 to $20 a week they are able to make in favourable seasons. A further objection to the new contract is that the cash bonus, apart from commission that was given them for every sale, will be abolished by the new contract.

One of the most delicate points discussed was in regard to the "pulling" of machines. "Pulling" is a technical term for forcibly extracting a machine from a house where the weekly payments are not forthcoming.

The agents acknowledge that they have no right to "pull" a machine without court process. The main point under discussion yesterday was whether the agents should inform their customers regarding the law. They finally decided that it was unsafe to tell them, as it would hurt the agents' own business if they ever went back to work.

All these points were discussed at a meeting in New Henry Hall yesterday. All the men present were members of the Sewing Machine Salesmen's Aid Association, which was organised last August, but has no officers. Max Goldberg, the permanent chairman, gave way to A. M. Friptu, an energetic young Roumanian who is in the second year class of the New York University Law School. Young Friptu was made temporary chairman, and there was something doing every minute he was there.

Young Friptu, who is something of an orator, had described the hardships of a sewing machine agent's life.

"We wear our shoes out chasing people wo do not pay us," he said. "We pay the money to the company ourselves and then the people get away with the sewing machine. And then where are we? Stuck! Stung! And the company, it laughs.

"Only last week, my brother sewing machine agents, one of you had another experience. He went to a tenement house to collect two months' overdue payments. When he asked for the money a dozen big men grabbed him. They were neighbours of the woman. They beat him, while she pounded him with a big spoon. Then they threw him down four flights of stairs. Was that nice? No! Never!

"Now, I tell you, brothers, we ought to get good, fair treatment from the company, we who, to sell its goods, are beaten and cursed and kicked and given pawntickets when we ask for the machine back. Yes, brothers, I was given a pawnticket a few days ago by a lady—not a woman—who had pawned the machine she did not own. Also she gave me the laugh.

"Now, we will strike together, but each man also strikes for himself. And——"

Here he was interrupted by a deep voice from the rear of the hall.

"What it iss?" said the voice. "What it iss?"

Everybody looked around. Orders to "Shut up!" were given in a half dozen languages.

Meanwhile a small, round, dumpling-like man made his way calmly towards the speakers' platform. His was the deep voice.

"I," he roared, "am Jacob Feldmann. What for iss it you strike? Tell me, alretty. I do not strike yet!"

"Get out!" cried Friptu, banging the table with his gavel.

"Rauss mittem!" yelled a dozen voices. Men jumped up and ran to the fat Feldmann. He was undisturbed.

"I," he again announced, "am Jacob Feldmann."

"We dunno you," somebody shouted.

"I," said the fat man, waving a pudgy hand, "am Jacob Feldmann. I make me pizness of ninety tousand tollars for der gampany, und I don't strike. No! I am Jacob Feldmann. Who und vat are you beebles? I am a success. I make me maype seventy tollars a week."

"Take him back to his pipe. Don't wake him up," cried a young man. "He's dippy. Seventy plunks sellin' machines! His for hop!"

What the foreign-speaking element said was loud if not clear. Meanwhile the undaunted Feldmann lighted a cigarette.

"Who und vot are you?" he then roared, puffing smoke at Chairman Friptu, while a crowd of excited men danced about him.

Young Friptu banged the table with his gavel. He kept on banging it.

"I will tell you!" he said, with another bang.

"I will tell you!" he cried, again whacking the table.

"I will tell you!" he promised for the third time, giving the oak half a dozen whacks.

Then a tall, thin man jumped up and shouted above the din:

"Don't hidt der table. Don't keeb der pounding."

"Vell?" inquired Feldmann, in the lull that followed.

A chair was given to him, and, after much talk in many languages, he was persuaded to sit down. For half an hour they laboured over him. The contract was read, translated, retranslated, and denounced.

Finally the fat man arose. With one hand on his breast and the other waving a cigarette, he announced: "I strike mit you. I—Jacob Feldmann. Yes, I strike."

He sat down amid a roar of applause, the latest convert to the cause.

Then a petition asking the company to cut out the objectionable clause in the contract was read.

No names were signed to it, and it was entrusted to Max Levunder, of 107, Avenue C, and Adalf Tonkin, of 398, East Houstan Street. They were delegated to present the petition to the executive officers of the company.

Levunder, who is a small man with yellow hair, made a dramatic speech before he left.

"I," he said, "am willing to go to the company. They will kick me out of the office, maybe. Never mind. I am a sewing machine agent. I am willing to make a sacrifice of myself. Good-bye, brothers, good-bye."

He was cheered as he and Tonkin walked out with the petition.

At the office of the Singer Sewing Machine Company, 149, Broadway, the two men refused to talk with General Manager Watson, who has charge of the agents in Greater New York. They wanted to see the

directors of the company, and since this was not allowed they returned unsuccessful to the meeting place at New Henry Hall. And so the strike is still in progress. Manager Watson's assistant appeared to be unconcerned.

"None of our men is on strike," he said. "These people have not signed a contract with us, and therefore are not our employees. Anything the old company owed them we will pay."

Chairman Goldberg is hopeful and said:

"We will win. We will fight. The union we will join will be affiliated with the others, and union men will be notified of the conditions."

Meanwhile there is rejoicing in the tenement districts of five boroughs, for the weekly collector is not calling at present. His striking forbids him to do this, so the cloud that has fallen on the agents presents a silver lining to thrifty housewives.

It is reported from New York that after 150 of the original 400 strikers had obtained work from other companies the remaining 250 met at Henry Hall on January 14th and called the strike off.

CANVASSER WRONGLY CONVICTED RELEASED AFTER SIX MONTHS.

On February 18th, Henry Underwood was liberated from Winson Green Gaol by order of the Home Secretary, after undergoing seven months imprisonment out of a term of twelve, to which he was sentenced at West Bromwich Quarter Sessions in July.

Underwood declares that he has undergone two terms of imprisonment unjustly, both for the same offence. In the first case he was sentenced to twelve months' imprisonment for obtaining money by false pretences, and in spite of several appeals to the Home Office, he served the full period. He was convicted at Birmingham Quarter Sessions in February, 1903, for obtaining money by false pretences. It was alleged that he went from house to house canvassing for drapery goods and received deposits on account from poor people, to whom he gave a false address and was not able to supply the goods. Five women were called against him; but as the offence of which he was charged took place in August and Underwood was not arrested until January in the following year, he was unable to give any convincing proof of his whereabouts at the time. He was engaged in canvassing for orders for pianos, sewing machines, and other articles. Within twenty-four hours of his conviction he forwarded from Winson Green Gaol a petition to the Home Office protesting that he had been unjustly sentenced and praying for an investigation. The only reply he received was that the Home Office "saw no grounds to interfere with the sentence." On June 13th, 1904, he was again arrested for a similar offence, except that it was alleged that he had victimised a number of women at Tipton, a place which he states that he had never visited in his life. When he was arrested he was working for a chemist of Balsall Heath, Birmingham, and was travelling in chemists' sundries. He was taken before the magistrates at West Bromwich and committed to the Quarter Sessions for trial. At his arrest he declared to the police inspector that he had never been either to Tipton or West Bromwich; but the inspector said that he had seen him there and had also seen his petition to the Birmingham police. At the Quarter Sessions he was tried before the Recorder, Mr. Plumptre. Five women again identified him as being the man who had obtained money from them on June 8th, 9th, and 13th by false pretences; but two women failed to identify him, and said that the man who waited upon them spoke with a Scotch accent. For the defence eleven witnesses were called, including his employer, who traced his movements on June 13th, which was the date to which most importance was attached by the prosecution. The Recorder summed up strongly in his favour, but the jury found him guilty, and he was condemned to another year's imprisonment. He soon began to petition the Home Office, and was told that he must prove where he was on June 13th. Towards the end of the year a friend with whom he had been living and who believed in his innocence decided to appeal to the Home Secretary on Underwood's behalf, and on December 1st wrote to the Home Office, asking whether, if he placed before them evidence of a miscarriage of justice, a proper inquiry would be held. On December 6th he received a reply saying that the Home Office would consider any representations, but any petition must state clearly the grounds on which it was based and the evidence in support of it. The particulars were despatched on January 4th, and on January 26th Mr. Angus Lewis, of the Home Office, began a private inquiry at West Bromwich. It was continued day by day until February 7th, and resumed in Birmingham on February 12th, and continued on the following day. In all over 50 witnesses were examined, and on February 18th his friend received the following letter:—

"Home Department, Whitehall, February 17th, 1905.—Sir,—The Secretary of State having had under his careful consideration the case of Henry Underwood and having caused inquiry to be made by the Treasury Solicitor, I am directed to acquaint you that, in view of the circumstances, he has felt justified in advising his Majesty to remit the remainder of the sentence, and has given instructions for the immediate release of the prisoner.—I am, sir, your obedient servant, C. E. Troup."

REMOVING STAINS FROM WOOD.

The question has been asked many times: What will take the marks and stains of hot dishes and pans from the woodwork of machines? Mr. W. E. Funk answers this question in the *Sewing Machine Times* as follows:—

Come-backs—trials and non-payments too often show that they have been used for other than their proper purpose, and bear evidence of the various articles that have been placed on them.

The answer If the blemish is a whitish-looking stain, hold a warm sad-iron over it until the stain is warm, but not long enough to draw the varnish. When warm, rub hard with camphorated oil and the stain will disappear.

If the burn goes *through the varnish*, leaving a black ring in the wood, or if in any way the varnish gets badly chipped or dented, there is nothing better than going all over the table with a steel scraper. Scrape lengthwise of the wood until all the varnish is removed from the wood. Be careful not to go too deep—just enough to take off the varnish, leaving the filler untouched. Then sandpaper as smooth as possible.

Apply varnish or hard oil finish with a clean brush, laying it on lengthways of the table, with long, light sweeps of the brush. Work as rapidly as possible, giving no time for the varnish to harden between strokes of the brush.

To make a dead finish, rub the varnish, when thoroughly dry, with a piece of coarse cotton cloth until you have a smooth surface, then give the work another coat of varnish, and when dry again rub down with the cloth. This will give the work a smooth, new-looking appearance.

If burns, dents, or scratches have gone deep into the *wood* a different treatment may be necessary before applying the varnish.

It may be necessary to scrape away the filling and part of the veneer, or to fill up deep dents or cracks. All this should be done before sandpapering. As this work sometimes shows a change of colour a little stain may be necessary to make a good job.

To make the Japanese Aceti for filling dents, cracks, and flaws in woodwork: Melt 4 ounces of beeswax with ½ ounce of beef suet. To give it a walnut colour add burnt umber; for oak, add yellow ochre. Venetian red mixed with the other colours produces a variety of shades according to proportions. Stir the colour in well and pour out in a small paper box or mould to harden, when it may be kept for future use. To use: Take a warm table knife or putty knife, pressing the wax into the place to be filled; let it harden well, then sandpaper.

For the last few years I have used common washing soap instead of beeswax. The soap may be coloured by melting and adding the colour as before directed, any colour desired. The advantage I find in soap is that it

requires no heat when using—is always ready and answers the same purpose. There is nothing better for use in renovating second-hand machines.

Camphorated oil may be had from any drug store, while the colouring material is found wherever painters' material is sold.

GERMANY'S SEWING MACHINE TRADE IN 1904.

According to the official returns of the German Empire for last year, imports of sewing machines continue to increase. Germany buys from two countries only, England, which practically only means the Singer Company, and America, which mostly means the Wheeler and Wilson and Singer Companies.

Here are the figures showing the imports for the past three years :—

	1904. Cwts.	1903. Cwts.	1902. Cwts.
Imports—Heads and Parts.			
Total	46,400	34,100	30,000
Great Britain ...	6,100	5,800	4,600
United States ...	39,700	27,800	24,900
Imports—Machines with Stands.			
Total	105,900	97,500	62,800
Great Britain ...	83,700	84,400	52,800
United States ...	21,400	11,500	9,300
Exports—Heads and Parts.			
Total	143,200	143,700	120,000
Great Britain ...	13,400	15,600	11,100
Russia	38,600	42,100	33,600
France	11,522	9,334	7,106
Exports—Machines and Parts.			
Total	169,900	163,700	161,100
Great Britain ...	11,500	15,900	19,100
France	40,700	37,900	38,100
Russia	17,500	23,700	20,800

From the foregoing it will be seen that Russia is Germany's best customer for heads and parts, England ranking next. As regards complete machines, France takes the largest quantity.

ALLEGED EMBEZZLEMENT BY A COLLECTOR.

At the North London Police Court on February 8th, John Blomfield, 38, a salesman, of Russell Road, South Tottenham, was charged on a warrant before Mr. d'Eyncourt, with embezzling the sum of £7 5s., which had been received by him for and on account of his employers, Frederick Gilbert Bourne and others, trading as the Singer Manufacturing Company.

Henry Crane, managing salesman of the Holloway branch, said the prisoner was in the employment of the company as a salesman and collector, his duty being to sell sewing machines and collect money. On examining the prisoner's receipt book the witness found that 113 counterfoils had been abstracted. These counterfoils represented sums amounting to £7 5s.

Mr. d'Eyncourt questioned the witness as to the system of payment.

The witness replied that the prisoner had to depend entirely on commissions. On each £10 machine he sold he had a premium of £1 8s., which was followed by a selling commission of 15 per cent. (£1 10s.).

Mr. d'Eyncourt said the machines seemed to want a lot of selling. What was their real value?

The Witness : I don't know.

You would not like to say?—I cannot say.

Other witnesses said that they paid the prisoner 1s. a week on machines, and it was said that his commissions amounted to £1 17s. a week on an average, and that he had been in the Singer employ some 15 months.

The prisoner admitted not accounting for some sums, but said that he had a counter-claim against the company on his guarantee and on sales and commissions.

The prisoner was remanded.

On February 15th Defendant was again brought up, when Mr. Crane, the manager of the branch, was recalled for cross-examination. He said that Bloomfield would be entitled to £1 8s. as a premium on the sale of a £10 machine, and to a selling commission of 15 per cent., which would be paid as the amounts were collected. On such sales £7 odd was due to the prisoner. At the time he was dismissed in December about 11s. was due to him as commission on collections and he had paid into a guarantee fund, which the prosecutors held, to the extent of £2 13s. 9d. His mother was also surety for him to the extent of £25.

Mr. Cowper, for the defence, said the prosecutors were amply secured against any loss. He was instructed that the amount due on sales was nearer £30 than £7. He (Mr. Cowper) also raised the legal point that the prisoner was not a servant but in the position of a commission agent.

Mr. d'Eyncourt overruled this point.

The prisoner gave evidence on his own behalf, saying that he took the money in order to secure himself against loss, as he intended leaving the company.

Detective-sergeant Kendall, Y division, said that the prisoner's character had up to this been very good.

Mr. d'Eyncourt said he should have thought better of prisoner if he had openly admitted his fault instead of raising the points he had. He sentenced the prisoner to two months' hard labour.

WATCHES AS PRESENTS—PLATE LICENCE REQUIRED.

A decision was given by the Divisional Court on January 31st in the case of Scott and Co., Ltd., *v.* Solomon, of interest to not a few traders who present watches to their customers.

This was a case stated by the Justices of the Borough of Bolton, and raised a question under section 3 of the Inland Revenue Act, 1867.

Mr. Danckwerts, K.C., and Mr. J. R. Atkin appeared for the appellants; the Attorney-General and Mr. Rowlatt for the respondent.

The appellants were charged before the Justices on the information of the respondent for that they, within six months before the date of exhibiting the said information, did deal in plate without a proper licence within the meaning of section 1 and 3 of the Inland Revenue Act, 1867 (30 and 31 Vic., c. 90). Section 1 enacts that certain Excise duties shall be paid on licences to deal in plate, "to be taken out yearly in the United Kingdom, by the persons herinafter mentioned—that is to say, by every person who shall trade in or sell any article composed wholly or in part of gold or silver"; and section 2 enacts that "every person who shall do any act or carry on any trade or business for which a licence to deal in plate is required by this Act without having in force a proper licence authorising him so to do, shall for every offence forfeit the sum of £50." For the defence it was contended that the business carried on by the appellants was not one which required a plate licence. The justices convicted the appellants and inflicted a fine of 40s. It appeared that the appellants carried on business in Bolton as teamen. Each packet of tea sold by them had in it a coupon, and at certain periods various articles, which in the present case took the form of watches, which it was admitted were plate within the meaning of the sections, were given to those customers who had purchased the largest quantity of tea during a certain time as evidenced by the number of coupons sent in by them. It was contended that this constituted a trading in or selling plate within section 1.

Mr. Danckwerts submitted that to show that a licence was required it was necessary to show that the appellants traded in or sold plate ("Grainger *v* Gough," 1896, A.C., 325; "Harris *v.* Amery," 34 L.J., C.P., 89; "Killick *v.* Graham," 1896, 2 Q.B., 196). Here there was no sale for money at the time the watches passed from the hands of the appellants to their customers; it was either a case of barter ("Taylor *v.* Smetten," 11 Q.B.D., 207) or it was one of gift. Possibly the transaction came within the mischief aimed at by the Lottery Acts, but that was not contended here. The conviction ought to be quashed.

Mr. Rowlatt contended that there was both a sale and a trading within the meaning of the section, and cited "Hall v. McWilliam," 85 L.T., 239.

The Lord Chief Justice, in giving judgment on Tuesday, said that the case was very near the line, and to a certain extent raised a question of fact. A large amount of tea was sold by the appellants, and with the tea was given a coupon; and the evidence seemed to him to point to the fact that the buying of the tea, with the coupons, and the giving of the watches was all one transaction. Mr. Danckwerts did not dispute that the transaction amounted to a sale of the coupons. The suggestion that full value was given in tea for the money paid and that nothing was charged for the coupons was, of course, absurd. The coupons having been delivered out the persons presenting them became entitled to receive certain articles, and, among other things, watches. This seemed to him when looked at in its real essence, a trading in watches, payment for which was made in instalments when the coupons were purchased with the tea. The Justices thought that this was a dealing in plate; that it was a trading or selling within section 1. He was not prepared to say the contrary. He referred to Lord Davey's definition of trade in "Grainger *v.* Gough" (supra)—"Trade in its largest sense was the business of selling, with a view to profit, goods which the trader had either manufactured or himself purchased." It could not be said that there was no trade if money did not pass at the time of the handing over of the watches. The word "business" was also used in section 3, and had a more extended meaning than "trade" ("Willes, J., in "Harris *v.* Amery," supra); and even if this were not a trade it was a "business." He should have thought that even if Mr. Danckwerts were right in his contention that this was a case of barter that would have been within the mischief aimed at. As to the argument that this was a lottery, there might have been something in it if the magistrates had come to the conclusion that the giving of the watches was distinct from the giving of the coupons. The conviction must be affirmed.

Mr. Justice Kennedy and Mr. Justice Ridley concurred.

Jottings.

With our present number we publish the 18th annual issue of our "Pram Buyers' Guide" as a supplement.

* * * *

An excellently printed and arranged catalogue has just been issued by the South British Trading Company, Ltd., of 13, Wilson Street, Finsbury, E.C. It shows the several varieties of the "Eldredge" sewing machine, and not only is it well illustrated, but it also contains full details of the construction of the machine. Dealers can have copies on application.

* * * *

The Moenus Machine Co., of Frankfort on Main, has, after a thirty years' career, decided to make sewing machines for shoe work and to call them the "Minerva."

* * * *

At the recent annual meeting of the New Home Sewing Machine Co., held in Orange, U.S.A., it was stated that 1904 was the most prosperous year known by that Company, and that prospects were still all that could be desired.

* * * *

Sir Thomas Brooke-Hitching (of the well-known pram firm), presided at the annual dinner of the Commercial Travellers' Benevolent Institution last month, and his list of subscriptions exceeded £1,000!

* * * *

An American Consul points out in a recent report that a sewing machine imported into France from the United States pays £2 duty, but if it is of German origin the duty is only £1 7s. 0d.

* * * *

Mr. H. McLardy has emerged from his retirement in Scotland, and returning to London is at present engaged in the wholesale trade of the Wilcox & Gibbs Co.

The Chater Lea Co., of 120, Golden Lane, E.C., are now making fittings for invalid chairs.

* * * *

The North British Machine Co., of Carlton Place, Glasgow, have issued a catalogue of cycles, sewing machines and phonographs, which they will send to dealers on application.

* * * *

Mr. J. Hooper, late with J. Gliddon and Sons, of Williton, has started in business for himself as a dealer in cycles and prams at High Street, Williton, Somerset.

* * * *

A change has taken place in the proprietorship of Sharman and Ladbury, ironmongers and dealers in sewing machines, Melton Mowbray. In future the business will be carried on by Mr. A. G. Ladbury and Mr. F. W. Swann.

* * * *

Messrs. W. J. Harris and Co., Ltd., the well-known domestic machinery dealers of Peckham and branches, have taken an unusual step. It is nothing less than the opening of a depôt in Stettin, Germany, and for which purpose extensive premises have been leased.

* * * *

The will of Mr. Edward Wilson Thomson, of Bleak House, Victoria Terrace, Kendal, sewing and knitting machine dealer and hosiery manufacturer, of the Sander Avenue Hosiery Works, Kendal, who died on December 5th, has been proved at £8,988 13s. 5d., with net personality nil. Probate has been granted to the widow, Mrs. Margaret Thomson, and the sons, Mr. Andrew Sisson Thomson and Mr. William Henry Thomson, hosiery manufacturer, all of Bleak House.

* * * *

The Lovell Manufacturing Company, of 42, Baltic Street, Golden Lane, E.C., who have attained front rank as manufacturers of rubber wringers in an incredibly short space of time, have just issued a new catalogue of their goods, which is magnificently printed and thoroughly comprehensive. No dealer in wringers should omit to obtain a copy of this catalogue, which is the finest ever issued by the trade.

* * * *

The death is announced of Mr. E. Cattermole, well known to many of our readers. He was librarian to the Yarmouth Subscription Library, and resigned on being appointed Singer's representative. From Yarmouth he was transferred as district manager to Norwich, and held that position for nearly twenty years before his retirement. The deceased was a widely-read man, but had a special hobby in astronomy. He designed an observatory on the principle of the Berthon boat. The latter part of his life was spent at Gorleston, but his almost total deafness deprived him of much of the social intercourse in which he delighted. His loss is mourned by all who knew him as a delightful relative, companion, or friend.

* * * *

The partnership subsisting between Mr. Macleod, of Dover, and Mr. Dye, as far as the Isle of Thanet is concerned, trading under the style of Macleod and Co., has been dissolved by mutual consent, Mr. Dye purchasing Mr. Macleod's share. The adjustment was made by Mr. G. B. Dobson, as at December 16th, 1904. Mr. Dye is now taking his son into partnership, and the firm will in future be E. Dye and Son, trading at 56, High Street, Ramsgate, and 14, Market Place, Margate.

* * * *

Mr. Macleod has sold the business at Deal to the late local manager, Mr. Snowden, finding that the rapidly growing prosperity of Dover will absorb most of his energies.

* * * *

Mr. Herbert Jones, of Carmarthen, is still away from business and not likely to be back for some time. This gentleman came to London just before Christmas to buy, and was suddenly seized with hæmorrhage as he was leaving his hotel. His friends looked after him, and he was able to return to Carmarthen in about three weeks, but at considerable risk.

Cycle Jottings.

Brown Bros., Ltd., Great Eastern Street, E.C., have issued an interesting circular, which they will send free on application, called "Hints to Cycle Makers."

* * * *

What a contrast between English tyre companies and the Hanover Co.! The latter usually pay 45 per cent. dividend, but for last year it was only 33⅓ owing to the increased cost of rubber. To our eternal disgrace a large portion of this profit is earned in England, which is the home of the pneumatic tyre.

* * * *

Five years ago the highest-priced bicycle was made by the Elswick Co. To-day that reputation belongs to the Raleigh Co., who have a machine listed at £25.

* * * *

The principal event in the cycle trade during the past month was the holding of a meeting of delegates to discuss the formation of a "Traders'" Association, whose special object should be to fight the "open agency" arrangements introduced by the Rudge-Whitworth Co. After much discussion it was decided to form the association, the details to be drawn up by Mr. W. A. Standring, of the *Cycle Trader*.

* * * *

One important thing done at the above meeting was the approval of a form of agency agreement, of which the following is a copy:—

MEMORANDUM OF AGREEMENT made this day of 190

BETWEEN

of

(hereinafter called the manufacturers) of the one part, and of (hereinafter called the agent) of the other part, whereby it is agreed by each of the parties hereto, in consideration of the matters and things to be performed by the others, as follows:

1. The Agent will, during the continuance of this Agreement, use his best endeavours to push the sale in the town of and a radius of miles from the centre thereof (which town and radius is hereinafter called "the district") of cycles made by the Manufacturers.

2. The Manufacturers will not supply or sell within the said district, except through or to the Agent, any cycles made by them, and will immediately (upon receipt of any applications and/or inquiries for cycles in the said district) inform the agent of the same, and refer such applicants and or inquirers to the Agent.

3. The Manufacturers will supply and the Agent will order, accept delivery of, and pay for at least cycles during the ensuing season (commencing and ending October 30, 190) at the prices mentioned in the second column of the schedule hereto, of such cycles to be ordered on or before the day of next. Machines of standard pattern at date of order to be delivered by the Manufacturers to the Agent within days of receipt of order by the Manufacturers, and those with deviation from standard pattern within a month, unless otherwise mutually agreed. The prices in the second column apply to standard patterns. Deviations to be matter for special quotations.

4. Payment shall be made by the Agent on the 10th of every month, following delivery of goods, subject to a discount of 5 per cent., such right to discount to cease if any account not paid on or before the 18th of such following month.

5. The Agent shall not sell or supply any cycles for re-sale to persons in the cycle trade (other than Agents of the Manufacturer) outside the district, nor to any branch depot of his own outside such district, unless such branch depot is in a district for which the said Agent holds the Manufacturers' agency.

6. The Agent shall not offer for sale or sell any cycles of the Manufacturers at prices lower than those respectively specified in the third column of the said schedule. The Manufacturers, on their part, undertake not to sell retail themselves under the said prices. This condition, however, is only to apply during the currency of the season (as specified in Clause 3) in which such machines are supplied.

7. The Manufacturers warrant that all cycles supplied by them to the Agent as regards quality, durability, and workmanship, shall be reasonably fit for fair ordinary usage by the Agent's customers purchasing same.

8. In the event of any breach by either party of any condition herein contained, this agreement may be terminated by the other party giving not less than seven days' notice in writing to determine same. Provided always that either party may determine the agreement by giving to the other party three months' notice in writing, terminating on the 31st October, or the 25th December.

9. Should this agreement not be terminated as aforesaid, the same shall be treated as renewed for another year, on the same terms in every respect (except as to the price and description of machine mentioned in the schedule), and so on from year to year until such termination. In the event of this agreement continuing as aforesaid, the description of the machines and the prices shall be settled by agreement between the parties in the month of January in each year. If, however, the parties come to no agreement as to such description and prices by January 1 in any such year, then such prices and description shall be settled by arbitration under Clause 10 of this agreement.

10. Any dispute arising under this agreement or the transactions contemplated hereby shall be settled by the arbitration of one arbitrator. Such arbitrator to be agreed upon between the parties, or in the event of no arbitrator being agreed upon, then such arbitrator shall be nominated in accordance with the Arbitration Act, 1889.

The Manufacturers on their part undertake to enter into agreements similar to this with all their Agents.

The word "Agent" used in this agreement shall not be deemed to confer on the Agent any greater powers or cast upon the Manufacturers any greater liability than hereinbefore defined.

THE SCHEDULE ABOVE REFERRED TO.

Description of Machine.	Column 2. Price to Agent.	Column 3. Lowest Selling Price.

RETURNING PURCHASE-MONEY TO CUSTOMER.

Is it Good Policy?

A discussion is taking place in the American trade journals on the above subject, and one of them, the *Manufacturing Jeweller*, expresses the following views:—

In this age of the world, new ideas are constantly being brought forward which are supposed to have more or less merit as influencers of trade. One of these, of which we have heard considerable, is that it is good business to offer to your customer his money back if he wants it. In some businesses it probably will pay to make this offer, and it will not make a great deal of difference whether the money is given back or not. Take the grocery business, for instance. Supposing the grocer refunds the money, the same customer will doubtless be there to-morrow again to make purchases. So, too, with the clothier, hardware dealer, hatter, and furnisher, and though a long line of businesses. Unquestionably, it makes selling goods easier, to accompany the sale with the offer to refund the money if they decide that they do not want the goods. But why is the purchase made in the first place, if the purchaser does not want the goods? Why does he not keep his money and you your goods, if he is going to come back for his money in a day or two? The backers of this idea advance the argument that it begets confidence in the store. The writer believes that the same confidence can be obtained by straightforward methods of doing business, and letting a customer go and look elsewhere before he buys, and then let him buy where he wishes to, without any offer that he can bring the goods back and get his money.

The jewellery business is a little different from any other business which you can conceive of. There are a few good reasons which can be given, which will show the disadvantages of offering to refund the purchase price if dissatisfied. In the first place, people have the rather disagreeable habit of carrying around to all the other stores their jewellery purchases, to find out if they paid too much for them. Right here, let me say, that I think the trade generally make a mistake when they quote prices on purchases made elsewhere. The time to compete is before the purchase is made. To resume my subject, we will suppose that Jones sells a 25 year case with a 15 jewel movement, and figures a fair profit thereon, and sells it with the understanding that he will return the money if the buyer wishes it. The buyer of the watch carries it to Smith, around the corner, to see what he would have sold him the watch for, and Smith, not knowing what Jones had sold the watch for, and seeing that it is a new watch, and in order to be on the safe side, and be able to impress the questioner with the fact that he (Smith) sells goods at a lower price than

THE GREAT REVIVAL

IN THE

Wheeler & Wilson

SEWING MACHINE TRADE

is due to the fact the Agents are retailing the

BEST SEWING MACHINE WITH THE

Largest Percentage of Profit

on the Money Invested.

There are only two ways of Trading:

Legitimate—Illegitimate.

Wheeler & Wilson

METHODS OF TRADING

Make the Agency PERMANENT

and PROFITABLE

without the aid of BOGUS SCHEMES.

CHIEF EUROPEAN OFFICES:

11-21, Paul St., Finsbury, London, E.C.

THE

WHEELER & WILSON

SEWING MACHINE BUSINESS

was not built up by

PENSION SCHEMES,

FREE GIFTS, or

INSURANCE BOGEYS.

For over **50** years we have manufactured a reliable Sewing Machine that has stood the *TEST of TIME*, and given satisfaction to every purchaser.

We require Ex-Superintendents, Managers, Travellers, Agents, and Canvassers, to write us respecting agencies we have in populous territories throughout the United Kingdom.

Chief European Offices :—

11-21, PAUL STREET, FINSBURY, LONDON, E.C.

others, will quote as close to the cost price as he can afford to go. The recent customer at Jones' either becomes an immediate purchaser at Smith's, or he calls on Jones for the refund of his money, and buys his second watch at Smith's. Was his confidence strengthened in Jones by the fact that his money was refunded? If so, where will he naturally go for his next purchase in the jewellery line? If he does what most people will do, he will go to Smith's on the theory that he sells at lower prices. Where has Jones improved his condition? Does not the offer of "Your Money Back if You Want it" encourage the running around town to compare prices? Has the jeweller the same chance to make up on customers for the money thus refunded, on future sales, that other lines of business have? If a sale is made, and the purchaser has received value received, he should keep it, except, in occasional cases, where an exchange is necessary, or where a special arrangement is made. But let such cases be the exception, and not the rule.

If we are conducting our business on right principles, and selling reliable goods, why should we agree to refund the money? Of course, our time isn't worth a great deal, but it is worth just enough so that we cannot afford to waste it. Time is money, and we should so consider it. Of necessity, we have to spend time showing goods, which at that particular time show no profit, but such time is not wasted. We cannot gauge business, nor tell to whom we are going to make a sale, so we use each customer courteously, and pleasantly, making suggestions and trying to assist them in coming to a decision to buy, and perhaps, if to-day is not the day, they will call again and the sale will be consummated.

But it is different when you have taken a half hour or so showing goods and explaining their virtues, and have finally accomplished the sale and the customer has left with his purchase. Suppose that it is a ring which he has purchased for a young lady, and he presents it to her, and within a week receives it back again. Ought he to have the privilege of returning the ring and obtaining his money, or is not the jeweller doing all that it is right to ask or expect, when he willingly offers to exchange it for anything else in his line which the owner wishes to?

The writer is of the opinion that jewellers generally will do well to adopt a rule to this effect: "Goods Exchanged Willingly within 30 Days of the Purchase," and adhere to that as far as possible. The writer has seen attempts made to exchange, at holiday time, articles like chain bracelets, which were purchased a full year before. The jeweller cannot afford to change around so much. In proportion to what the jeweller sells, and the fact that his goods last longer than those purchased in any other line, his profits are much lower than they should be.

To sum it all up, let us not be too eager to make a sale. Let the customer decide for himself, and when he so decides let him keep what he gets, unless it is defective or he wishes to exchange it for something else. There are cases once in a while when we all gladly give back money to have rid of a customer, but such cases are few and far between. If people find that you are easy in such matters, they will impose upon you and ask favours which they would not expect elsewhere, and they will not think any more of you for granting their request.

WHAT IS SUCCESS IN BUSINESS.

THE OPINIONS OF A CREDIT TRADER.

At a recent meeting of the Huddersfield Credit Drapers' Association Mr. W. T. Jardine gave his fellow traders the benefit of his extensive experience in the following interesting essay:—

Success! What is it? The dream of youth, the burning thirst of manhood, the phantom which still haunts the memories of age. It presents itself in shapes as various as the characters and pursuits of mankind. To the poet it embodies itself as fame; to the warrior as honour; to the statesman as power; to the merchant as wealth.

Nay, every man on whose faculties despair has not laid her icy fingers, is drawn forward and incited to his daily task in life by the prospect of success.

Success does not always mean great riches. Fortune does not always smile on our efforts. She is a blind goddess who sometimes bestows her smiles upon fools in order to reconcile men of sense of her frowns.

The Grecian sage who, being asked why philosophers always run after rich men, while rich men never courted philosophers, replied, "Because the latter know that they want money, while the former do not know that they want wisdom." Who so independent as the ruined gamester, when he exclaimed, after a run of ill-luck, "O, spiteful fortune! You may make me lose as much as you please, but I defy you to make me pay!"

Success is only obtained by earnest effort, and this implies hard work of some kind. There is a universe between "I wished" and "I willed." Many a good wish remains fruitless because it never passes into the stage of resolute action. Many who wish to be better will be bad. One strong "I will" can paralyse a million wishes.

You can only make life worth living by doing some useful work. The most miserable people are those who have nothing to do. Shakespeare says:—

"There's nothing in this world can make me joy;
Life is as tedious as a twice-told tale,
Vexing the dull ear of a drowsy man;
And bitter shame hath spoiled the sweet world's taste,
That it yields naught but shame and bitterness."

Idleness is hard work for those who are not used to it, and dull work for those who are. Aversion to labour is a fashion. It is the fashion of the fashionable to look down upon labour and the labourer. This is wrong. Labour is the basis of comfort, the origin of progress. All honour to labour, whether of hand or brain. Activity is life, indolence is death. Work wins, laziness loses. "Who will not work neither shall he eat." Whenever anybody has made up his mind to serve mankind in some useful capacity of hand or brain, he has solved the problem of a truly successful life, and is sure to succeed if he tenaciously adheres to this determination. To be able to serve mankind in some useful way is to make life a success.

Many successful men have had a very humble origin. They had self-reliance enough to think and act for themselves. With the exercise of self-trust new powers appear. We grow strongly by expanding our strength in manly conflict with the obstacles which confront us. It should be remembered that in every enterprise of life perseverance is the first condition of success. Steady, plodding perseverance.

If at first you don't succeed, try! try! try again.

The small acorn becomes the mighty oak.

As a little snow, tumbled about, anon becomes a mountain.

Don't despise a small beginning.

"Keep plodding! it is better than sitting aside,
And dreaming, and sighing, and waiting the tide.
In life's earnest battle, they only prevail,
Who ever march onward and never say fail."

Goethe says:—Are you in earnest? Seize this very minute.

What you can do, or think you can, begin it.

If a man were to compare the effect of a single stroke of the pickaxe, or of one impression of a spade, with the general design and last result, he would be overwhelmed by the sense of their disproportion; yet those petty operations, incessantly continued, in time surmount the greatest difficulties; the mountains are levelled and oceans bounded by the slender force of human beings (so says Dr. Johnson). Emerson says: "The application of means to ends ensures victory, and the songs of victory not less in a farm or a shop than in the tactics of party or of war."

The main essential, therefore, to success is a good and carefully considered plan.

In our business the first and most important thing to learn is book-keeping. Our books may be regarded as our merchantile chart, from the consultation of which we should be able to ascertain, not only our exact position on the turbulent sea of commerce, but also to learn whether the course we are pursuing is likely to

take us into the harbour of competence and wealth, or the Official Receiver's refuge. It has been said that next to extravagance inefficient book-keeping is the chief cause for insolvency.

The next essential thing to ensure success is to sell a good article at a reasonable price. By so doing you will obtain the goodwill and confidence of your customers. Never disappoint your customer. When you make a promise fulfil it to the very letter. Next, you require to have confidence in yourself. Confidence in a business man is a splendid thing, but it has its reasonable bounds and confines. The shrewdest business men are the most careful. Confidence and enterprise should be the servants of judgment. Emerson tells us that there is always room for a man of force, and he makes room for others.

Every man of enterprise who adopts a sound plan can rise from obscurity to prosperity. It is not a mere question of money, as is commonly thought. The materials are ready to his hand, and waiting for the work. They are pluck and perseverance, exercised in season and under direction. As the volume and force of the current of a river changes with the seasons, so are the difficulties besetting a business career, small or great, according to the foresight of the business man himself. It has been said by some that it is impossible to be successful in business and remain honest. I don't believe it. A man who guards the most trivial details of his business with care and jealousy and exactness will obtain a reputation for honest dealing, and once he has this people will be only too anxious to do business with him. It is not, however, enough to be merely passing honest. Honesty is not alone sufficient to secure success. F. A. Atkins says in the *Young Man* :—"The office boy is not promoted because he never stole the stamps—but on account of his energy and vigilance, his ability and intelligence. The post assigned to you now may seem woefully small and unimportant, but it is just the way you do or neglect the tedious and apparent trifling duties that will make or mar your future. Never be discouraged because your present position is small and obscure. If you sit down and mourn you will never get on."

Attacks are being made on our trade from all quarters. So it behoves all of us who have the good name and reputation of our business at heart to do nothing that will cause those who are outside to believe anything that is said against us. George Eliot puts into the mouth of Felix Holt, one of her characters, words that will convey my meaning better than words of my own. They are these :—"This world is not a very fine place for a good many of the people in it. But I've made up my mind it shan't be the worse for me if I can help it. They may tell me I can't alter the world—that there must be a certain number of sneaks and robbers in it, and if I don't lie and filch somebody else will. Well, then, somebody else shall, for I won't."

Shakespeare says :—

"My dear, dear lord
The purest treasure mortal times afford,
Is spotless reputation; that away,
Men are but gilded loam, or painted clay.
A jewel in a ten times barr'd up chest
Is a bold spirit in a loyal breast.
Mine honour is my life; both grow in one;
Take honour from me, and my life is done;
Then, dear, my liege, mine honour, let me try;
In that I live, and for that will I die."

The crown and glory of existence is character. It is the noblest possession of a man, constituting a rank in itself, an estate in the general goodwill, dignifying every station and exalting every position in society. It exercises a greater power than wealth, an influence which always tells, and secures all the honour without the jealousies of fame.

Be jealous for the good name of the trade to which you belong. Have high ideals. Beware of the man who has no ideals. If he was born without them he is a monstrosity, and therefore to be shunned. If he has slain them, he is a criminal; therefore to be feared.

Foster, create, cultivate high ideals. Be ambitious. The idealist is the bravest man in the world. Look up. We grovel when our eyes are not fixed upon the stars.

To be successful we require to be methodical. A very methodical man, even with moderate ability, may build up a great business, while a man with great ability, without the habit of system and order, can never get beyond a small business. No great establishment can possibly be built up without rigid system and order. No one can do his best when his surroundings are in confusion and disorder. System is a word used to define the mode and process of procedure in conducting an organisation. What is organisation? Organisation is a word used to define an amalgamation of interests concentrated in obtaining the same results. I think we are all agreed on the necessity of a system. We must have a thorough knowledge of the system we adopt, and we must have absolute confidence that the system will do what is expected of it. And, above all, those operating it should see that no deviations are permitted. We must not, however, let our system tie us up with red tape. A great business man, whose establishment was noted for its efficiency and economy, said: "We have not a rule that we cannot break." There must be elasticity and adaptability to permit progress. System can hamper as well as aid if ill applied or badly planned. Like armour, system can easily be made so heavy that all freedom of motion is lost.

Professor Waxweiler, of Brussels University, is convinced that during the 20th century commerce and business will become so complicated that rigid preliminary training will be required, and that the business man will be set off in a professional technical class by himself, just as is the civil engineer, the architect, the chemist, or the physician.

To be successful we must be cheerful. The great business world of to-day is too serious—too dead in earnest. Life to-day is the most strenuous ever experienced in the history of the world. There is a perpetual need of relief from this great tension, and a sunny, cheerful, gracious soul is like an ocean breeze in sultry July. We welcome it because it gives us at least temporary relief from the strenuous strain. Country people look forward to the visits of jolly, busy travelling men, and their masters profit by their good nature. Cheerful-faced and pleasant-voiced men sell more goods and get more customers than saucy, snappy disagreeable ones. All wishful for success must make a business of being agreeable, of harmonising hostile interests, and of winning men's good opinions. All doors fly open to a sunny man, and he is invited to enter, when a disagreeable, sarcastic, gloomy man has to break open the door to force his way in. Many a business is founded on courtesy, cheerfulness and good humour.

Well, then, success depends entirely upon the man, and the proper application of the talents with which he is endowed. He should cultivate the commendable traits of close application, unmistakeable enthusiasm, indomitable perseverance, and keen observation. Of the last element much may be said to the advantage of all, because no one can succeed unless he is thoroughly observant. In other words, every ambitious man needs to learn that his eyes were given him to use. The world is full of men who have eyes, but they see not. They stand face to face with brilliant opportunities, but are blind to them. They cannot see life's obstacles or observe the meaning of danger.

Most people, when questioned, will affirm that they are observant, but they are often wrong. Let us bring the matter home to ourselves. Take a careful inventory of our actions and ascertain if we are observing men. If not our tactics need to undergo a radical change. Therefore, let us keep our eyes open, and though we may be low in the ranks to-day, to-morrow we may stand far above our associates. Life is not so hard, success not so difficult, but what it may be attained, if every man will just perform his duty properly and try each day to make the world a little happier. We must also practice self-control. We must be temperate in all things. St. Evremond compares the passions to runaway horses, which you must tame by letting them have their run, a perilous experiment, in which the rider may break his neck. Much better to restrain and

conquer them before they get head, for if they do not obey, they will be sure to command you.

Thomas A. Kempis says:—"Who hath a greater combat than he that laboureth to overcome himself?" This ought to be our endeavour, to conquer ourselves and daily to wax stronger.

"Be inspired with the belief that life is a great and noble calling, not a mean and grovelling thing, that we are to shuffle through as we can, but an elevated and lofty destiny."

NEW COMPANIES.

Irish Motor Car Co., Ltd. Registered December 30th in Dublin. Capital, £1,000 in £1 shares. Objects: To carry on the business of manufacturers of, dealers in and letters to hire of motor cars, cycles, perambulators, horse carriages, and vehicles of every description. The first directors (to number not less than two nor more than seven) are to be appointed by the subscribers. Remuneration as fixed by the company. Registered office, Golden Lane, Dublin.

Phœnix Carriage Co., Ltd. Registered January 30th. Capital, £10,000 in £1 shares. Object: To acquire the business carried on in Aston Road, Birmingham, and elsewhere by the Phœnix Carriage Company, to adopt an agreement with P. R. Creed, J. C. Creed, and S. G. Whitehouse, and to carry on the business of manufacturers of, dealers in, and letters on hire of horse carriages, motor carriages, bicycles, velocipedes, perambulators, bath chairs, and vehicles of all kinds, and the component parts thereof. No initial public issue. The first directors (to number not less than three nor more than five) are P. R. Creed, Rev. J. C. Creed, C. Creed, and S. G. Whitehouse. Qualification, £300. Remuneration of chairman not more than £600 per annum; of other directors as fixed by the company. Registered office: Phœnix Works, Aston Road, Birmingham.

IMPROVEMENTS IN CYLINDRICAL ARM MACHINES.

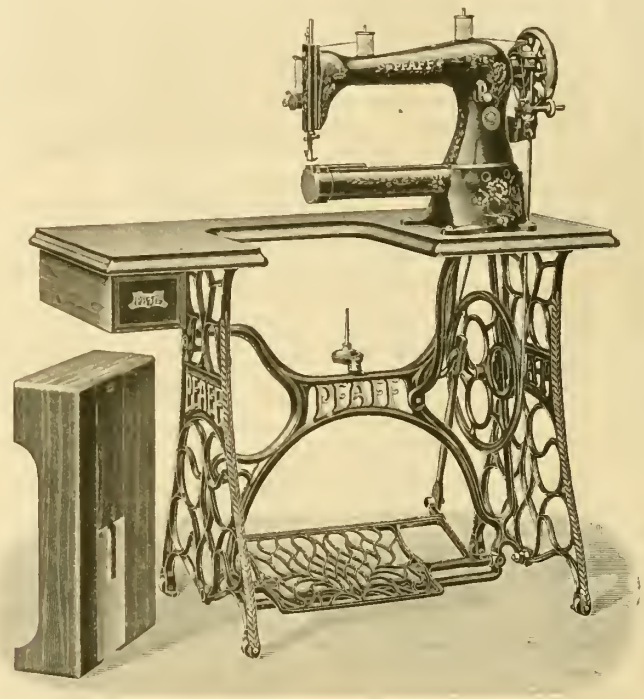
A machine is now being offered to the trade by Messrs. Wilhelm and Co., of New Zealand Avenue, E.C., the agents for Mr. G. M. Pfaff, which embodies several features of value. It has an arm of cylindrical shape, and is intended for leather work, also for the hat and cap trades.

The Pfaff G machine is constructed, as required, with the base of arm to the left or to the right of the operator and the working space between the upper machine arm and the lower arm represents in both cases 11½ inches in length by 5⅞ inches in height. Both kinds are fitted with the oscillating shuttle, and are adapted for working with the foot as well as with mechanical power in factories. They can be used not only for sewing hollow or tubular articles, but also with the aid of the small wooden table for plain or flat material. For the different kinds of work to be executed the Pfaff G machines are fitted and delivered as follows:—

(A) Pfaff G Machines with the Fly Wheel Placed on the Right-Hand Side of the Needle.

The diameter at the extremity of the lower machine arm is 2 9-16ths inches, and the space between the needle plate and the sewing foot is 9-32nds of an inch.

(1) Machine fitted with special feed for hat and cap makers (also with the braid-binder, if desired).



(2) Machine with narrow feed, roller foot and roller guide for ornamental sewing in fancy leather work.

(3) Machine with the needle plate binding attachment for bordering felt goods and leggings of fancy leather, with band.

(4) Machine with roller guide and the device for sewing backward and forward, exclusively adapted for ornamental sewing in fancy portfolios.

The backward and forward movement of the feed will no doubt meet with much favour among leather workers.

(B) Pfaff G Machines with the Fly Wheel Placed on the Left-Hand Side of the Needle.

The diameter at the extremity of the lower machine arm is 2½ inches, and the space between the needle plate and the sewing foot is 11-32nds of an inch.

(1) Machine with flat feed and roller foot for sewing leggings and similar leather work, as well as the cloth used for these articles.

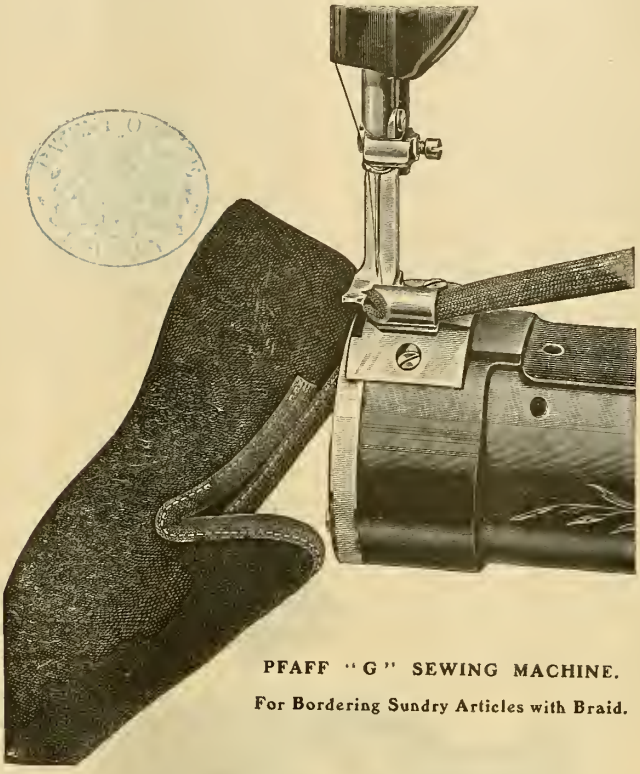
(2) Machine with wheel feed and roller foot, as per cut below, only adapted for stitching leggings and other kinds of leather work.

If desired the knee-lifter appliance can be adapted to all Pfaff G sewing machines at a moderate charge. It enables the operator, through a gentle side-pressure with his knee, conveniently to raise the sewing foot, leaving both his hands quite free to guide the material.

ARRANGEMENTS WITH CREDITORS.

Thomas Elderkin, perambulator manufacturer, 142, Oxford Road, C.-on-M., Manchester.

A receiving order has been granted in the above affair.



PFAFF "G" SEWING MACHINE.

For Bordering Sundry Articles with Braid.

We need scarcely add that the Pfaff G sewing machines with arm to the right or to the left of the operator are capable of executing different kinds of other sewing work which cannot be explained in a short article, after having been adjusted and fitted for the purpose. All the dealer has to do in such a case is to send Messrs. Wilhelm and Co. a specimen of work, together with a sufficient sample of the thread and the material for which the machine is required.

Samuel Harris, ironmonger and dealer in prams, Gorseinon.

An offer of 8s. in the £ has been accepted in the above. The liabilities are £1,645, and the assets £888. Among the creditors are, Humphry and Sons, Ltd., Birmingham, for £23.

James Clarke, dealer in furniture and mangles, Highfield Street, Leicester.

A composition of 10s. in the £ has been accepted in



PFAFF "G" MACHINE, WITH ARM ON THE RIGHT-HAND SIDE

and the device for backward and forward action of the feed, exclusively adapted for ornamental sewing in fancy portfolios.

the above, same to be secured by an assignment. The debts are £689, and the assets £543. Among the creditors are the Cherry Tree Machine Company for £11.

John Gannon & Co., dealers in sewing machines, prams, mangles, cycles, and furniture, Main Street, Cavan, Ireland.

In the above affair Jones' Sewing Machine Co., Ltd., are creditors for £10.

J. H. Pratt, dealer in china and prams, 106, Fortune Green Road, N.W.

The above is offering to pay in full, but for the payments to be spread over twelve months. His liabilities are £143, and his assets about £430. Among the creditors are Varley and Co., Keighley, for £4.

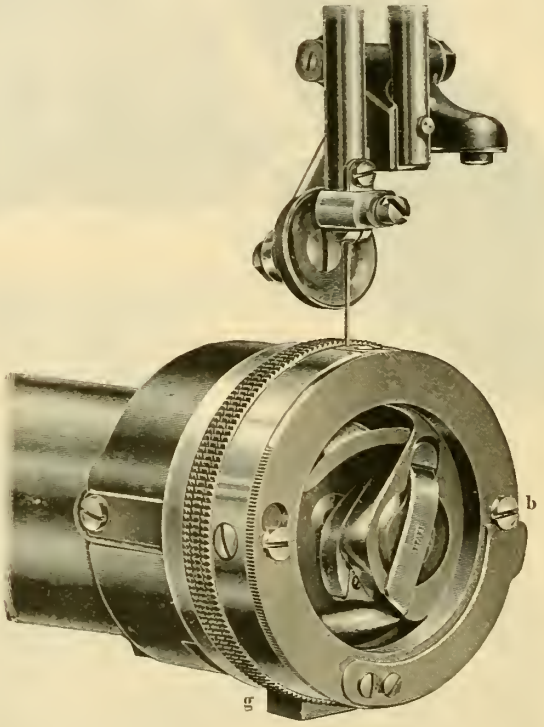
North British Furnishing Stores, Ardwick Green and Longsight, Manchester.

In the above affair the liabilities are £4,850, and the assets £4,990. It is hoped to pay the debts in full, and an assignment has already been made. Among the creditors are the Cherry Tree Machine Co., Ltd., for £20.

debtor consenting, the hearing was postponed. According to the observations of Mr. G. W. Chapman, Official Receiver, it appears from the debtor's statements that he was formerly in employment in the furniture trade, and in May, 1902, with £150 capital, commenced business on his own account at 1, 3, and 5, Upton Lane, Forest Gate. Shortly afterwards he took additional premises at 53 in the same lane, and traded at all the said places as L. J. Minchin, down to the date of the receiving order, having shortly before attempted to arrange with his creditors. The debtor attributes his failure to want of capital and to exceptional depression in trade. There is one mangle firm (Sterling Co.) and one pram manufacturer (T. Hardstaff) concerned, as reported in our December issue.

H. W. Thrower, sewing machine and cycle dealer, of 45, Louis Street, Leeds.

The statement of accounts filed in this affair shows gross liabilities amounting to £1,045 10s., of which £545 10s. is unsecured. The assets comprise furniture £67, life policies £12, surplus from watch, chain, etc., £1, making £80, and showing a deficiency of £465



PFAFF "G" SEWING MACHINE WITH ARM ON THE LEFT-HAND SIDE, the wheel feed and roller foot with small roller being placed to the left of the needle.

Sarah Ann Grosse, dealer in furniture and prams, South Street, Moor, Sheffield.

A deed of arrangement has been registered in the above with liabilities £1,550, and assets £454. Among the creditors are: Humphry and Sons, Ltd., Birmingham, for £43, and Halesowen Pram Co., for £14.

H. Boston, cycle and pram dealer, The Pavement, York.

In the above assignment the liabilities are £1,295, and the assets £973. Among the creditors are: T. Birks, New Lenton, for £55, and Simmons and Co., Tanner Street, S.E., for £17.

L. J. Minchin, dealer in furniture, prams, and mangles, Upton Lane, Forest Gate. Last month the above attended for his public examination. His accounts showed total liabilities, unsecured, £4,777 12s. 2d., and assets expected to yield £2,587 3s. 8d. Upon the case being called, Mr. J. Baker, the trustee, reported that negotiations were pending regarding the disposal of the lease of the premises, and as they were of a very delicate nature, he would suggest that the public examination should be adjourned. The 10s. The Official Receiver in his report states that the petition was filed on a writ issued for £50. Debtor states he was superintendent of agents for the Singer Company up to January, 1901, when he and Mr. John Eames started in partnership at 69, New Briggate, Leeds, as Eames, Thrower and Co., domestic machinery merchants, Mr. Eames introducing £1,500 and debtor £30. There was a verbal arrangement for debtor to receive £4 a week as managing partner, and a commission of £25 on each 5 per cent. profit made after providing interest on capital, but no commission was paid. In November, 1902, the business was formed into a private limited company, with a nominal capital of £5,000 in £1 shares, consisting of 1,500 preference shares and 3,500 ordinary shares, Mr. Eames receiving 1,500 preference shares and 250 ordinary shares and debtor 200 ordinary shares for their respective interests in the business. He states he was managing director on the same terms as to salary and commission as before, and the only shares paid for were seven shares to subscribers to memorandum of association, and 25 shares taken up by his son. He also states that on the company being formed, firms who

had supplied goods were not willing to give credit to a limited company, and asked for Mr. Eames' personal guarantee, who demurred to being sole guarantor, with the result that debtor joined him, and is now liable on such joint guarantee to his present creditors. As provided by articles of association, the company issued debentures at different times for £1,000, and debtor and Mr. Eames guaranteed the last issue of £500 thereof, but does not expect any liability. The business proving unprofitable, the debenture holders have taken possession, and the company is in voluntary liquidation. On debtor being sued by one of the guaranteed creditors for £50 he filed his petition. The household furniture and effects are estimated at £67. He does not place any value on his shares in the company. The alleged causes of failure by debtor are: "Bad trade and liabilities as guarantor for debts of company of which he was managing director." The deficiency account is as follows: Excess of assets over liabilities on February 8, 1903, £50; income or profit, two years' salary as managing director of Eames, Thrower and Co., Ltd., at £4 a week, £416; deficiency as per statement of accounts, £465 10s.; total amount to be accounted for, £931 10s.; living expenses of debtor, wife, and ten children, £397 6s.; life insurance, premiums paid, £6 4s.; life insurance, premiums paid by company, but surcharged and claimed against estate, £49; liabilities under guarantees, £479; total amount accounted for £931 10s. Among the creditors are:—Butterfield, John (liquidator of Eames, Thrower and Co., Ltd.), Bradford, £65; Eames, John, Hathersage, £41; James Cycle Company, Birmingham, £39; Wheeler and Wilson Manufacturing Company, London, £400; contingent liability, £500.

Patents

The following list has been compiled expressly for this Journal by Messrs. Charles Bauer, Imrie, & Co., of the City Patent Office, 72, Cannon Street, London, E.C., from whom further information may be obtained.

APPLICATIONS FOR BRITISH LETTERS PATENT.

1,112. The Keighley Iron Works Society, Ltd., and Holmes Lund. Improvements in wringing and mangling machines.

1,246. W. G. Gibbins. Improvements in safety guards for wringing machines.

1,266. R. Leveson. An improved action for regulating the backs of chairs, couches, perambulators, and such like articles.

1,386. D. Noble. Improvements in and relating to sewing machine loop-taker drivers.

1,439. A. Clough. Improvements in wringing and mangling machines.

1,534. E. Dawson and E. Bentley. Improvements in washing, wringing, and mangling machines.

1,569. T. H. Hardy and K. R. Walker. Improvements in, or relating to, knitting machines.

1,643. A. Pape. Improvements in "bladed" wheels for circular knitting machines.

1,889. T. A. Spiers. Improvements in or relating to circular knitting machines.

1,972. T. T. Mercer and the Cherry Tree Machine Co., Ltd. Improvements in or relating to mangling and like machines.

2,130-1. The Gandy Belt Manufacturing Co., Ltd., and C. A. Dimoline. Improved belting or banding for motor cycles, sewing machines, etc.

2,142. T. Woolfall and the Cherry Tree Machine Co., Ltd. Improvements in or relating to table mangles and the like.

2,300. J. Taylor. Improvements in wringing, mangling, calendering machines, and the like.

2,306. J. Chapman. Improvements in apparatus for wringing, mangling, and the like.

2,504. A. Pike. Improvements in thread carriers or guides for knitting machines.

2,547. H. W. Hallas. An improvement relating to mail-carts and perambulators.

2,582. F. Wever. Improvements in sewing elastic bindings to the edges of elastic fabrics and apparatus therefor.

2,761. T. C. Cole. Improvements in wringing and mangling machines.

2,773. E. H. Dodd. Improvements in sewing machines especially applicable to blind stitch sewing machines.

ABSTRACTS OF SPECIFICATIONS RECENTLY PUBLISHED.

18,445 of 1904. **Blind stitch Sewing Machine.** J. W. Hyde, of 53, Lyman Street, Springfield, Mass. August 25th, 1904.

This machine produces a chain-stitch by means of an oscillating needle-bar carrying a curved needle and a looper, to which both oscillatory and reciprocatory movements are imparted. The invention also comprises improvements in feed mechanism and in the work-plate or platform, which is of angular saddle form, and is adapted to be adjusted vertically to suit any thickness of material.

24,679. **Chain stitch Sewing Machine.** W. S. North, Chicago. November 14th, 1904.

This machine is constructed to produce a chain-stitch which closely resembles a lockstitch, in that the loop is drawn up and substantially buried in the material instead of forming a ridge on the under side as heretofore. The main feature of the invention is that variable motion is imparted to the looper, which sheds the loop quickly so that the stitch can be drawn up quickly and firmly and a take-up for the looper thread may be dispensed with.

25,303. **Method of and Means for Sewing Circular Portions of Fabric to Garments.** Fritz Wever, Works Manager to the Union Special Maschinenfabrik G.m.b.H, Stuttgart. November 21st, 1904.

This method consists in sewing the edge of a circular piece of material—such as a neckband for a knitted shirt—to a folded part of the shirt by an overcast seam, the threads passing through the edge of the fold, but not showing on the other side; and the means provided consist of a work clamp adapted to move in an arc of a circle, and to present the work to the needle to be stitched in the manner indicated.

25,970. **Cloth Clamp for Buttonhole Sewing Machines.** F. W. Ostrom, Bridgeport. November 29th, 1904.

This invention consists in providing the cloth clamp of a buttonhole sewing machine with improved means for stretching the material to be operated upon while held in the clamp, said means being especially useful in operating several plies of material and consisting of upper and lower stretching members, the former being also the cloth-pressers and spring-depressed.

UNITED STATES PATENTS GRANTED IN JANUARY, 1905.

777,065. W. Y. A. Boardman. "Self-threading" needle.

777,074. L. Bulasky, New York. A zig-zag sewing machine.

777,564. J. J. Sullivan, Assignor to Singer Manufacturing Company. Sewing machine for forming groups of stitches.

777,621. G. W. Freeman. Hemstitching attachment.

778,202. W. A. Mack, Assignor to the Standard Sewing Machine Company. Shuttle race-way support for sewing machines.

778,367. A. Laubscher, Assignor to Wheeler & Wilson Manufacturing Company. Hemstitch attachment.

778,389. S. H. Wheeler, Assignor to Wheeler & Wilson Manufacturing Company. Trimmer for sewing machines.

778,390. S. H. Wheeler, Assignor to Wheeler & Wilson Manufacturing Company. Sewing machine cabinet.

778,393. C. M. Abercrombie, Assignor to Wheeler & Wilson Manufacturing Company. Duplex presser-foot.

779,382. J. Teel, Washington. Spring motor for sewing machines.

779,509. A. Tetreault, assignor to Cie. des Moulins à Coudre, Canada. Sewing machine.

779,764. C. A. Burns, San Francisco. Attachment for sewing machines for producing drapery cords.

780,028. C. E. Finkle, Rochester, N.Y. A rotary hook sewing machine.

780,245. M. E. Tynes, Gloster, Miss. Coil-spring presser for art stitching.

780,327. A. P. Day, Chicago. Tucker attachment.

780,574. D. Noble, assignor to Wheeler & Wilson Mfg. Co. A seam for sewed articles, or method of binding and fastening together overlapped edges of fabrics.

780,694. T. H. White, assignor to White Sewing Machine Co., Cleveland, Ohio. Sewing machine stand.

780,725. D. Noble, assignor to Wheeler & Wilson Mfg. Co. Sewing machine loop-taker driver.

781,057. J. W. Eshelman, assignor to Wheeler & Wilson Mfg. Co. Hemmer for sewing machines with scroll-feed finger.

781,415. V. W. Glover, Savannah. Folding-table for sewing machines.

781,596. Z. T. French and W. C. Meyer, assignors to United Shoe Machinery Co., Boston, Mass. Feed mechanism for sole-sewing machines.

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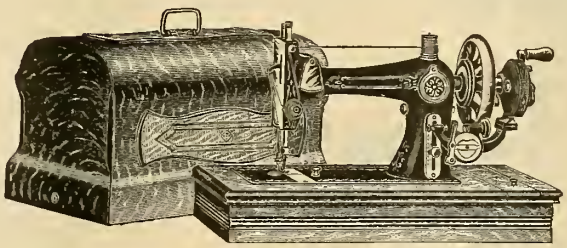
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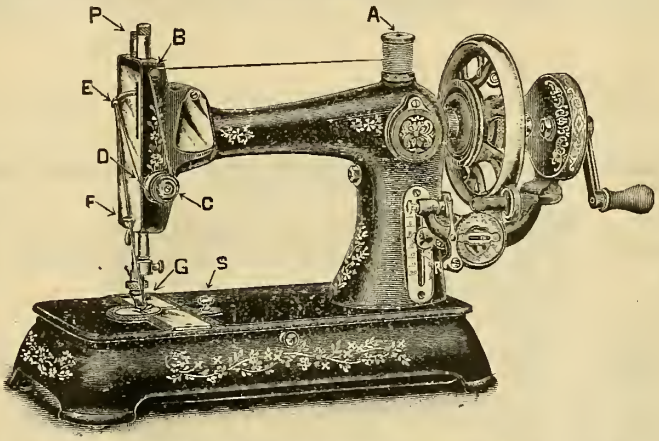
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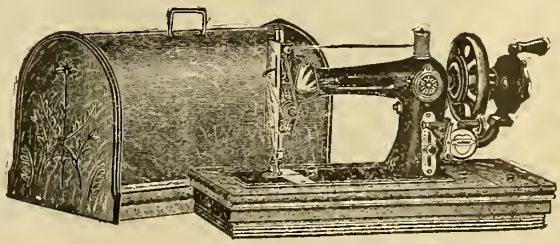
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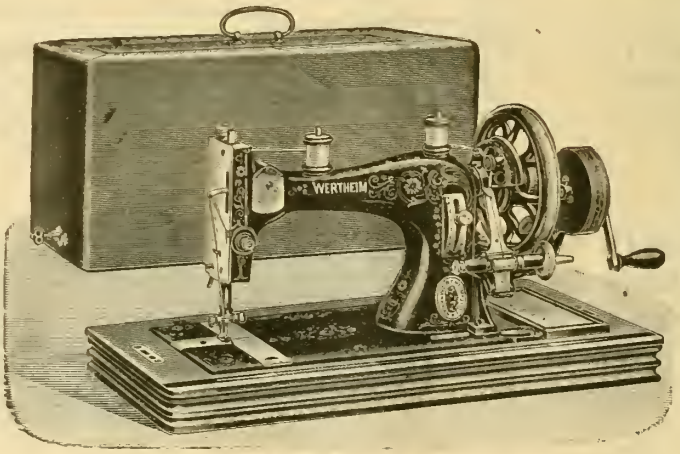
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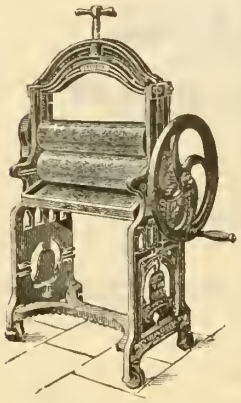
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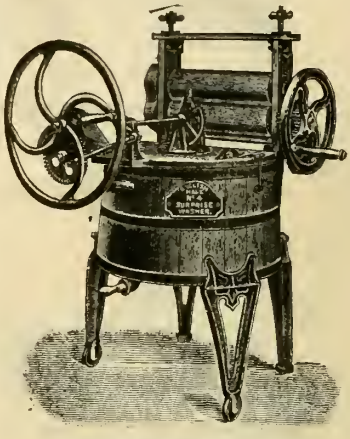
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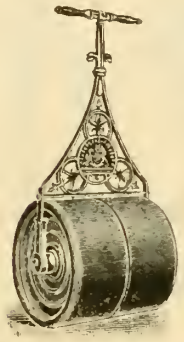
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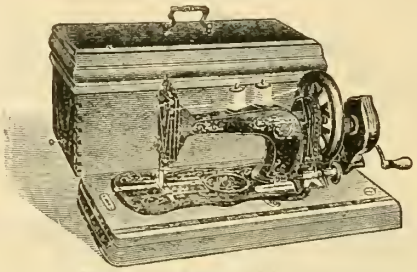
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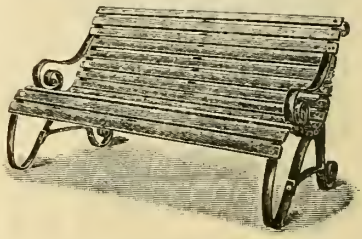




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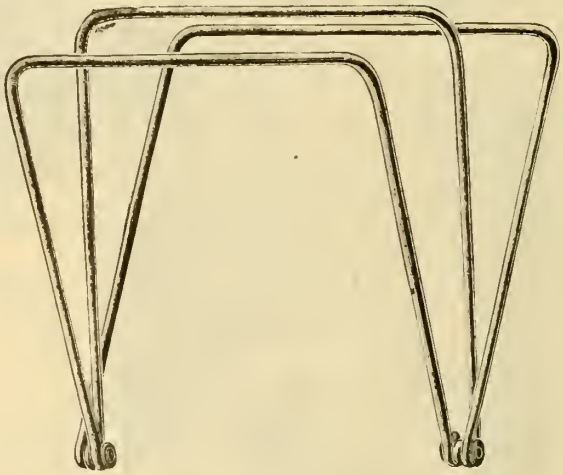
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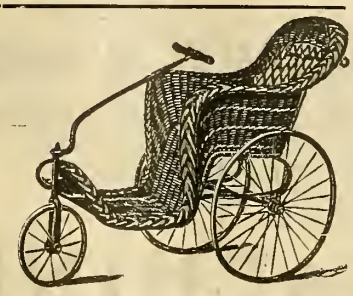
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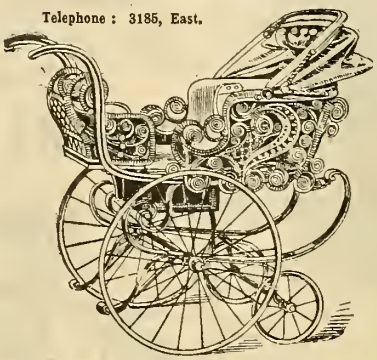
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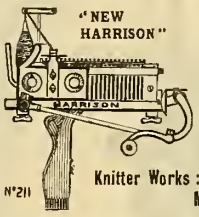
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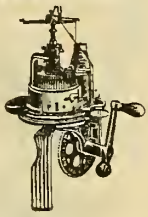
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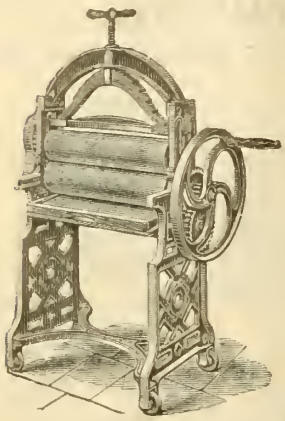
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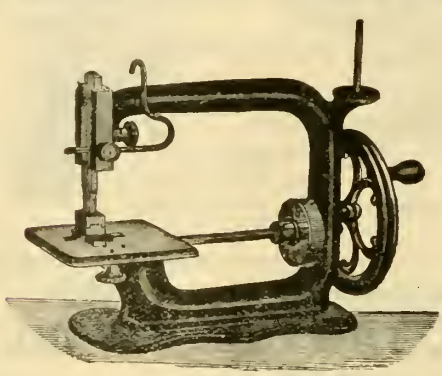
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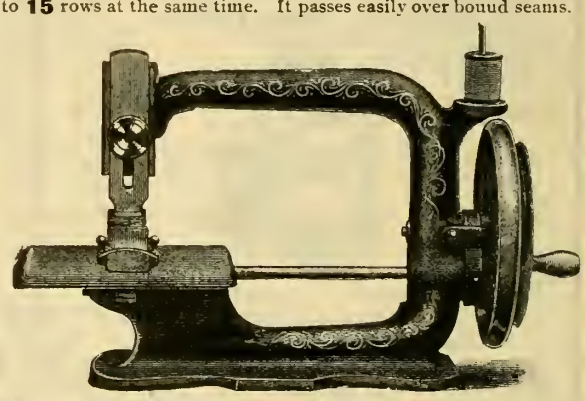
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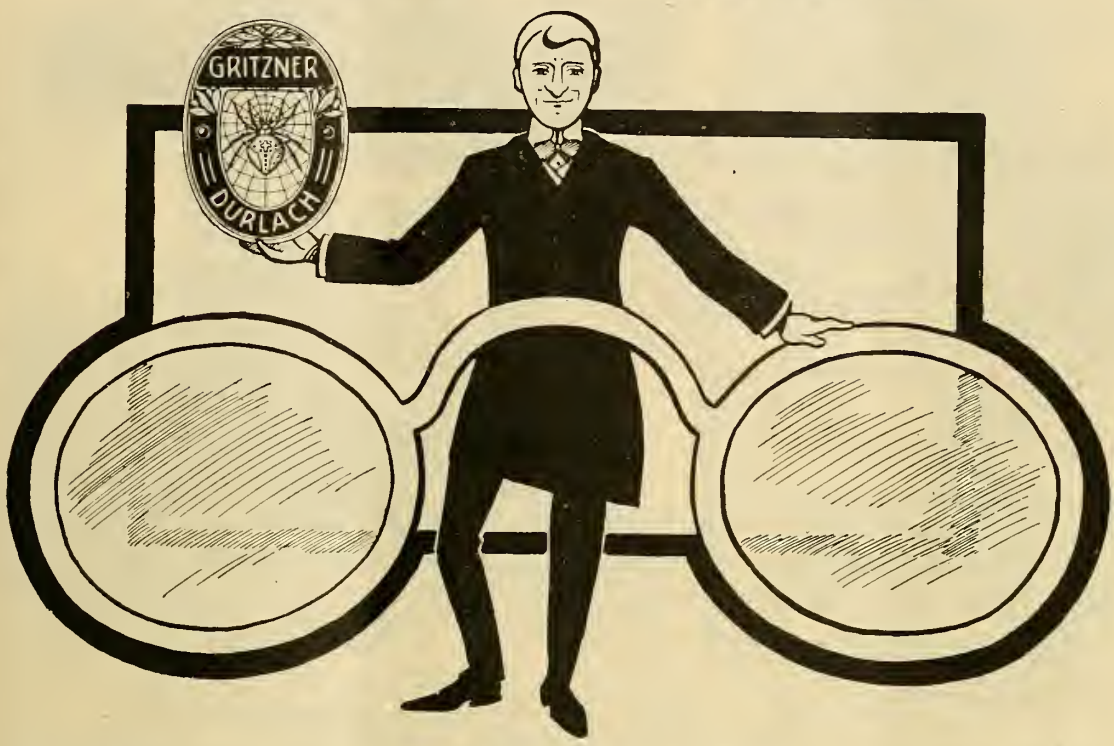
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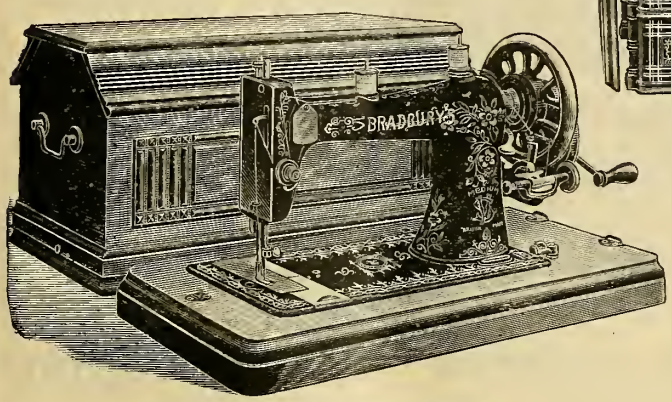
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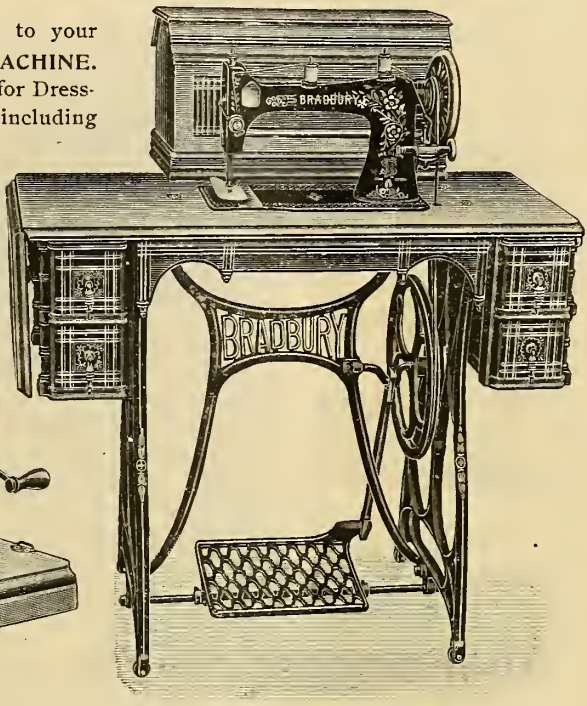
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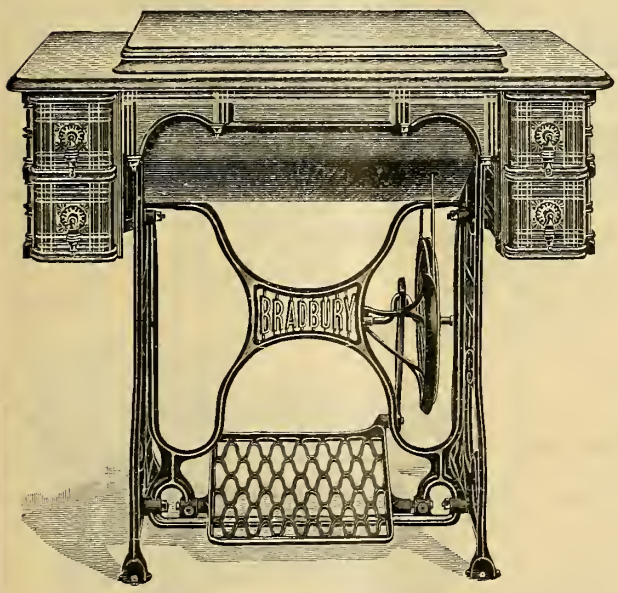
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LONDON, 8, Farringdon Avenue, E.C.
Telegrams—"Lanceolate, London."
Telephone 4754, Holborn.

GLASGOW, 232, Sauchiehall Street.
Telephone: 554, Douglas.

BIRMINGHAM, 183 & 185, Corporation Street.

BRISTOL, 14, Castle Street.

LEEDS, 34, Upperhead Row.
Telephone 29, Y

MANCHESTER, 7, Deansgate.
Telephone, 3638

EXCEPTIONAL PROFIT TO AGENTS.

Ashton Bros. & Phillips, Ltd.,

Manufacturers of Mail Carts and Bassinettes.

(30 Years' Practical Experience).

New Designs.

Smart Lines.

Well Built.

Excellently Finished.

Right Prices.



Send for Catalogue and Prices before ordering for the Season.

Wholesale only.

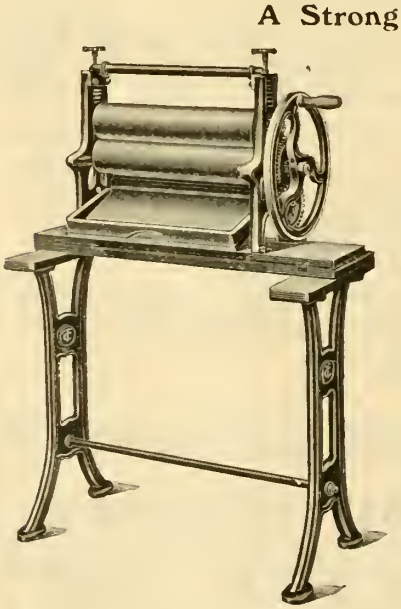
Shakespeare Works, Carlisle St., Warrington.

This is it!!!

The Handy Turnover Table Mangle.

A Strong Table and Mangle combined.

No Clamps required. Always ready, always in use, and never in the way.



The Very Thing Wanted for Small Washhouses and Flats.

Patented.



Catalogues and all particulars free.

The Cherry Tree Machine Co., Limited,

Cherry Tree, near Blackburn.

London Offices: 121, Newgate Street, E.C. R. J. JOHNS, London Manager.

BIESOLT & LOCKE, Meissen, SAXONY.

ESTABLISHED 1869.

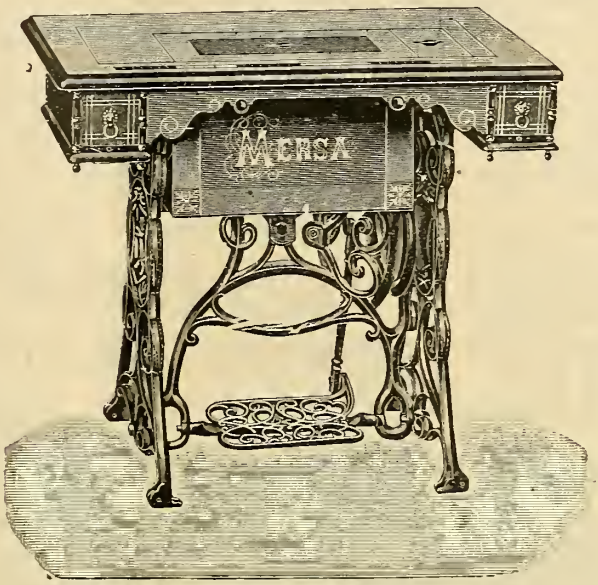
Manufacturers of the Lock-stitch Machines - "Perfecta"
" Vibrating Shuttle " - "Wettina"
" Rotary Shuttle " - "Afrana"

FOR FAMILY AND MANUFACTURING PURPOSES.

Quite the Latest Thing in Sewing Machines.

The "Mersa" Drop In Machines.

This machine is arranged so that the top part or head can be dropped down, as illustrated, thus providing a perfectly flat table.



The "Mersa" Drop In Machines.

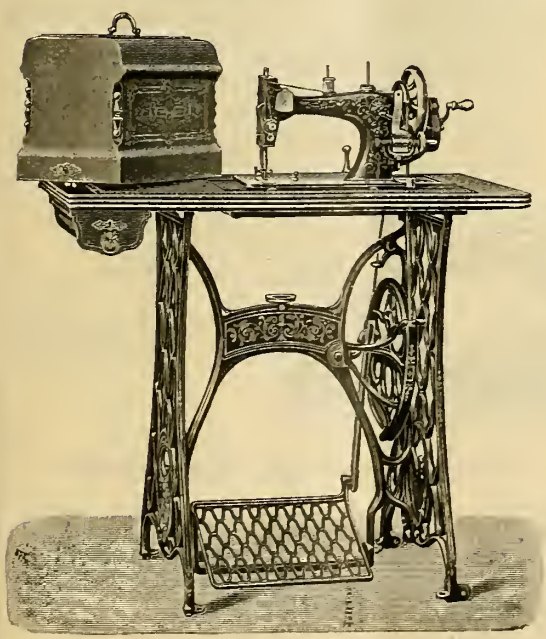
Can be supplied for treadle use only, or for hand and treadle use.

Send at once for full particulars of the "Mersa" and other B & L machines to—

Sole Wholesale Agent, C. LOHMANN,
35, Gt. Eastern Street, London, E.C.

We Offer **For Dealers!!!**

"PHŒNIX" Rotary Sewing Machines.



"Teutonia"

VIBRATING SHUTTLE MACHINES

Gold Medal

DUSSELDORF EXHIBITION, 1902,

For excellent work in manufacturing Sewing Machines, and successfully fighting . . .

AMERICAN COMPETITION.

APPLY TO .

BAER & REMPEL,

BIELEFELD (Germany).

Founded 1865.

BELL AMERICAN ORGANS,

AS SUPPLIED

TO ROYALTY AND THE ELITE OF EUROPE.

Every Instrument fitted with our Patent Mouse-Proof Pedals

AND GUARANTEED FOR SIX YEARS.

CATALOGUES SENT FREE ON APPLICATION AND INSPECTION INVITED.

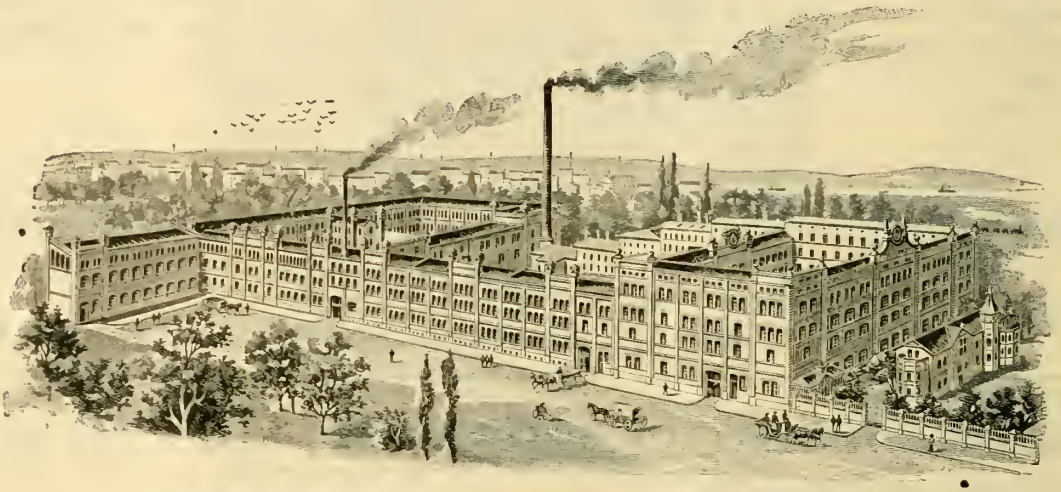
THE BELL ORGAN & PIANO COMPANY, LTD.,

49, Holborn Viaduct, London, E.C.

ORIGINAL VICTORIA . .

Established 1863.

SEWING MACHINE WORKS.



H. MUNDLOS & Co., MAGDEBURG, N., GERMANY.

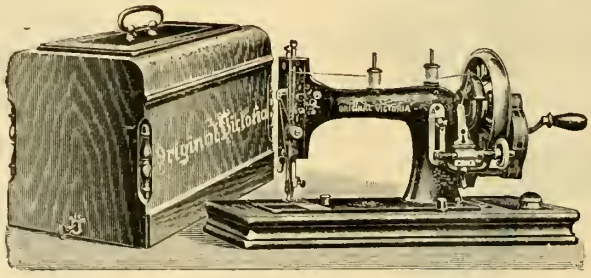
Renowned for first-class Machines of highest finish and greatest reliability.

Original-Victoria Sewing Machines

Are made for all purposes, Family and Industrial.

VIBRATING SHUTTLE,
Special Style, with Large Bobbins.

OSCILLATING SHUTTLE,
Two Sizes, with Large Bobbin.



CENTRAL BOBBIN,
Two Sizes.

ROTARY SEWING MACHINES,
Two Sizes.

All Sewing Backward and Forward. Latest Improvements.

First-class quality only. **Exclusive territory given.**

Wholesale Depot in London: 7, LUDGATE SQUARE, E.C.
Agent: Mr. E. TODD.

Profitable Agencies.

These are few in number,
But among the very best is that for

THE
Vertical Feed,
Superb
Sterling,
Daytonia and
Winner

Sewing Machines.

LOW TERMS. EXCLUSIVE TERRITORY. EVERY ASSISTANCE.

Write us for full particulars:—

The Vertical Feed Sewing Machine Co.,

10, EDMUND PLACE, ALDERSGATE STREET, LONDON, E.C.

JAS. LLOYD & COMPANY, LTD.





Bassinettes, Mail Carts, Invalid Carriages.

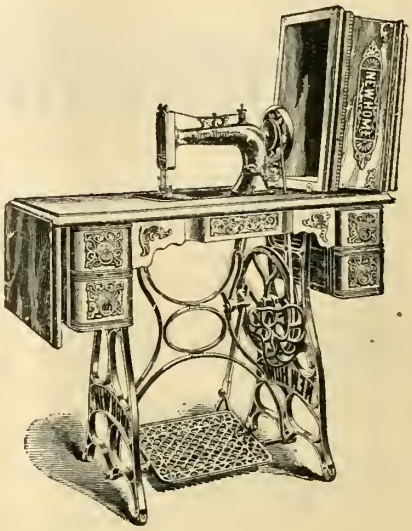
FOLDING CARTS IN VARIOUS DESIGNS.

Hurst St., BIRMINGHAM.

Illustrated List for 1905 now ready.

Perfection and Simplicity.

The NEW HOME



The Machine with the Perfect Tension,
The Original Tension and still the
Best and Most Reliable.

Our ROTARY MACHINE is now ready, and is absolutely the most Up-to-date Rotary before the Public, and our line of Machines is now the Most Complete, and consequently the BEST AGENCY you can have—Write us while there is yet time.

No Cast-Iron Conditions. We help the Dealer, knowing that the Dealer will help us.

The New Home Sewing Machine Co.,

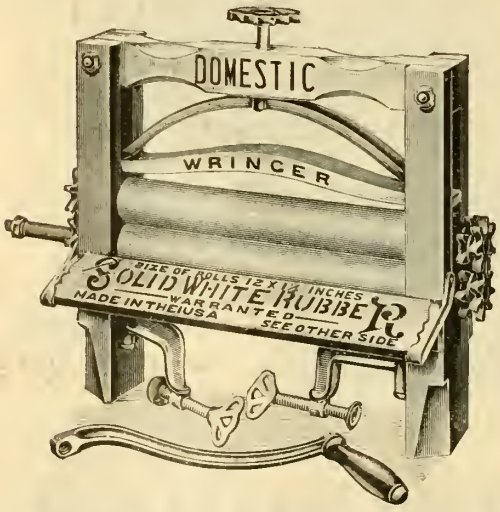
24 & 26, Denman Street, London Bridge,
LONDON, S.E.

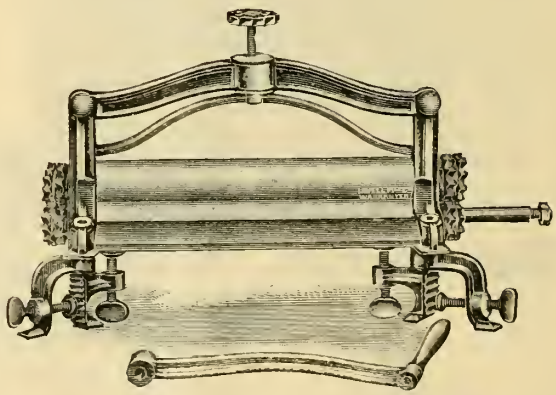
Lovell Manufacturing Company,

ERIE, PA., U.S.A.

LONDON DEPOT: *42 & 43, BALTIC ST., GOLDEN LANE, E.C.*

Largest Manufacturers of Clothes Wringers and Rubber Rolls for Mechanical and Special Purposes.





N.B.—NO GOODS LEAVE THE FACTORY UNLESS PERFECT IN EVERY PARTICULAR.

Write for Lists. Every Wringer is warranted.

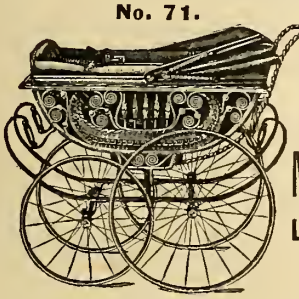
For Wringing Blankets, Counterpanes, Curtains, &c.,

Our Rubber Wringers are the Best.

S. DAVIS & CO., LTD.,

MANUFACTURERS TO THE TRADE AND FOR EXPORT.

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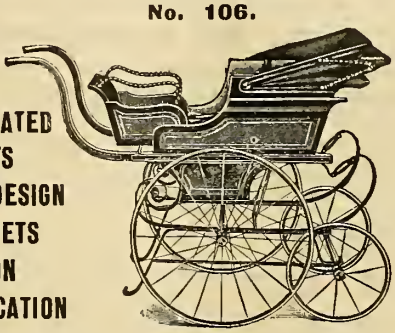


SPECIAL FOLDING MAIL CARTS LIGHT AND PORTABLE.



ILLUSTRATED LISTS AND DESIGN SHEETS ON APPLICATION

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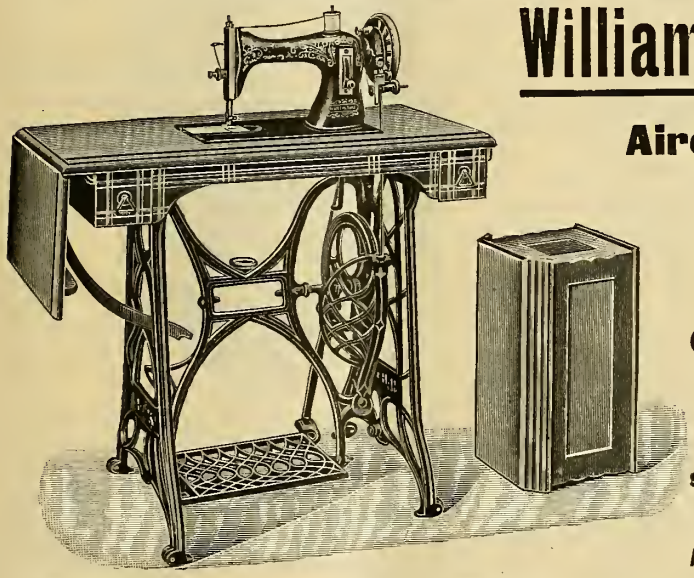
BASSINETTES,

MAIL CARTS.

SHOW ROOMS AND CHIEF OFFICES:

Factory:—SWAN STREET, BOROUGH.

241, 243, 245, 247 & 251, HIGH STREET, BOROUGH, LONDON, S.E.



William Sellers & Sons,

Airedale Works, Keighley, England.

Manufacturers of the

New Central Bobbin (and other) Sewing Machines.

Suitable for Family use, Dressmakers and Tailors.

ALSO PATENT WASHING MACHINES & WRINGERS



For all kinds of Sewing Machines and Parts, Shuttles and Oils, Loopers and Belting, apply to :—

L. LINZ, 31, Park Street,

Cheetham, Manchester

(Near Victoria Station).

REPAIRER TO THE TRADE.

DOMESTIC MACHINERY and Furniture Businesses, Branches or Collecting Rounds, may be sold or purchased.—Apply G. B. Dobson, 58, Lincoln's Inn Fields, London, W.C.

HOWARD & CO. (Old Established), 3, Dyers' Buildings, Holborn (late of High Road, Chiswick), offer Good Terms to Reliable Book, Sewing Machine, and Jewellery Travellers.

"GUIDE to the HIRE and EASY PAYMENT SYSTEMS."

It deals with the Trader from the moment of his starting business, and gives him counsel in every difficulty which he may meet with in his business career.

Price - - - - 3s. 6d. net.

SEWELL & CO.,

27, Chancery Lane, London, W.C.

LIBRARY

The Journal of Domestic Appliances,

Sewing Machine and Cycle Gazette,

Subscription.—3s. 6d. per annum or 1s. per quarter, post free which includes a free copy of the Hire Traders' Record.

The Hire Traders' Record.

Subscription.—2s. 6d. per annum or 9d. per quarter post free

Trade Information.—We are always pleased to be at the service of our readers by supplying them with the name of manufacturers, &c. All we ask is that they enclose stamp for reply.

Advertisements.—Tariff on application. All changes in Advertisements to be notified by the twenty-fifth of each month.

Contributions.—Articles, Letters, Reports, &c., on trade subjects invited and paid for if so arranged. Readers are earnestly requested to notify changes of address, the opening of new premises, &c., in their several towns.

Non-Subscribers.—Will these please take the receipt of a free copy as an invitation to subscribe.

List of Cycle and Domestic Machinery Dealers.—We keep at our office a complete list of the trade for the benefit of manufacturers.

Local Papers.—Many of our readers are kind enough to send copies of their local papers whenever they contain anything of interest to the trade, and for this we are deeply grateful. Would **all** our readers do likewise?

Replies to Advertisements.—We request that readers, in replying to advertisements in our columns, will mention our Journals as the source of their information.

In Writing to Us.—Please address all communications either "Publisher" or "Editor," at the address given below

Hire Agreements and Payment Cards.—We supply these at moderate prices. Particulars on application.

27, Chancery Lane, London, W.C.

SEWELL & CO., *Publishers*

Editorial Notes.

Another Veteran Gone.

It is worthy of record that Jerry Lamb, a man of colour, who entered the factory of I. M. Singer in 1864, has passed away. Jerry was a character—born in slavery in 1822, he ran away and joined the army, subsequently being engaged by I. M. Singer as a driver. When Singer moved his factory from New York to Elizabeth, Jerry went with the concern and became one of the most popular servants of the company. His unfailing good nature and hearty laugh gained him hosts of friends, white as well as coloured.

Bradbury's New Seheme.

Any comparison drawn between German and English sewing machine companies shows this country in a most unsatisfactory light. In Germany, as will be seen on another page, one company actually earned 28 per cent. last year, and, with one exception, all the German companies pay substantial dividends. None of them, however, do a retail trade, and it would seem that the unsatisfactory condition of Bradbury and Co., Limited, is not a little due to the losses on their retail depots. Indeed, the chairman of Bradbury's stated at the annual meeting the other day that a good portion of the loss of recent years—some £40,000—had arisen through trading on the hire system and the number of machines which they were forced to retake. He went on to state that the directors of Bradbury and Co. had decided to take drastic measures with the depots and to place them on a cash basis. We are pleased to hear that the wholesale trade of this concern is increasing and that the orders on hand are more satisfactory than for months past.

Sewing Machine Swindlers.

We have been singularly free of recent years from the sewing machine swindler, but our cousins across the water, who, Barnum says, like to be humbugged, have generally one or two swindles on hand. The latest of these is an advertisement of the "Soezy Sewing Machine," which is promised to all who sell 30 packages of washing blue at 10½ cents. each. The victims who have sold the 30 packages and remitted the money received a toy machine worth about 2s. 6d., and the following circular letter :—

We have your letter and would advise you to keep cool and not make any rash statements before you are sure as to what you are saying.

You seem to think we agreed to send you "an up-to-date, high-grade sewing machine, with all the latest attachments." If you can show us in our advertisement where we made any such agreement, we will send you such a sewing machine.

We will go over the advertisement with you, word by word. You will note the first word is "FREE." That means that something is given away. Next we see, "AN UP-TO-DATE, HIGH GRADE SEWING MACHINE, WITH ALL THE LATEST ATTACHMENTS, COSTS FROM $30 TO $40." This is simply a plain statement of fact, telling you what such a sewing machine would cost you if you went to buy it in a store. We show a picture in the advertisement of the kind of a sewing machine that would cost from $30 to $40.

Then we say, "DON'T THROW YOUR MONEY AWAY." This, you will admit, is good advice. It simply means that you should not waste money on high-priced sewing machines.

Now, having given you this good advice, we go on and say, "BUT TAKE ADVANTAGE OF OUR GENEROUS PROPOSITION;" and you are ready to see what the generous proposition is.

Next we say, "IF YOU WISH TO OWN A SEWING MACHINE THAT WILL DO EXCELLENT SEWING, SEND US YOUR NAME AND ADDRESS, AND AGREE TO SELL ONLY 30 PACKAGES OF OUR WASHING BLUE AT 10 CENTS A PACKAGE."

You have accepted our proposition; you have sold the blue; you have sent us the amount received therefrom—$3, and fulfilled the terms of our proposition.

You will find, upon reading the advertisement further, that we distinctly agreed, on our part, after you had sold the blue and sent us our money, to simply send you our new AUTOMATIC TENSION SEWING MACHINE, as a reward for your efforts in introducing our blue among your neighbours and friends.

This is exactly what we have done, as you or anyone with a grain of commonsense must readily admit.

We hope you will sit down and write us a letter and apologise for insinuating that our object was fraud. You have hurt our feelings very much.

We would advise you not to answer any advertisement again until you are absolutely sure you understand it.

Some of the American papers are clamouring for a prosecution of the advertiser, whilst others think that the State should not interfere but let persons who expect to get a thirty-dollar sewing machine for selling three dollars worth of blue be taught that such trading is impossible.

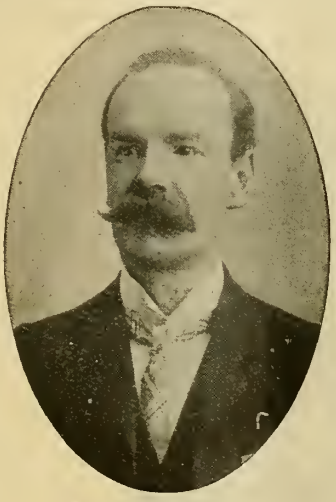
DEALERS AND THEIR DEPOTS.

No. 3. MR. D. A. TIBBOTT.

If asked the name of the domestic machinery dealer in Wales who is to-day showing the greatest energy and enterprise there could be only one answer—D. A. Tibbott, of Wrexham. We thought it well that Mr. Tibbott should tell his own story, and the following interview with himself is the result :—

Don't talk to me about business. Yes, I know there has been, but the man who can boast of such at present in this district should have a large sign named Ananias over the door. When blood is drawn from a stone by scientific methods then we can boast. Yes, sir, it is eight years since I came to Wrexham, and I regret I cannot use the Salvation Army preacher's words, "it's the happiest years of my life." No, you must not think me pessimistic because my heart is large and my head, although not lively, is yet not so bare of ideas as it looks—hope eternal. Well, yes, of course, I have got on. I opened out in another part of the town and for four years worked hard night and day. My brother-in-law was then with me, and the style of the firm was Tibbott and Lewis, the latter name in compliment to him, he also having a little financial interest that was brought to a close two years later, although he remained with me until two years ago, when I decided on changing the style of firm as you see over my door, at the same time making certain new departures. My glory has been in overcoming obstacles and rejoicing in the fact that I was slowly establishing a permanent business. Four years ago I got these premises which, for the purpose of my business, are about the most suitable in town, and I make the most of them in stock display and advertising. Yes, I have been the most consistent and original advertiser (I don't say greatest) in Wrexham, and to that no doubt I owe a great deal of my success—backed up by selling a reliable article at a fair price. Bassinettes and mail-carts are always an important feature, and that's because I leave the rubbish and trolley cars alone. Burn the man and set fire to the factory that first made trolley

cars in England and I will shout hurrah. I sold six only three years ago, none since. I give them no room. No, I am not a grumbler, but I like common-sense—sorry to say sewing machines are worked to death--few sales. Musical instruments and small goods have gone well in the past for I created crazes for certain kinds as each season came round, myself being a player on the various lines. This is a pet side line of mine. Furniture, of course, is *the trade*, but with so much poverty existing in the district we are not now over busy, and when we are living in one, if not *the* heaviest rented and rated town in the kingdom of its size, you may readily guess we have our anxious moments, yet I, on the quiet, can shake hands with myself; but the funny part of it is, the magistrates and police do all they can to hinder trade in the town. The magistrates make flippant, unnecessary, trade-killing remarks, and the police are continually reminding you of obstructions. I believe if a fly was to remain on the outside of the window pane for an unreasonable time they would ask you to remove it—that's why I am so particular to have the fly-dirt removed each morning to avoid obstructions to passers-by, and yet this is a market town and metropolis of North Wales. See, here is a photo of this same shop before the re-painting, showing the outside display of goods, but life is too short to be worried to death.



Mr. D. A. TIBBOTT.

What faults have I, did you say? Well, many, but perhaps the greatest is being too candid. I hate slip-slop, untidy methods; what gets me "raving" is to see the lad cleaning (?) the windows with a hard, dry, dirty rag, the shopman when sweeping spitting on the floor to keep the dust down to save fetching water to damp it, the salesman saying "p'raps" when he should say "no," "I think so" instead of "yes," and then try his cleverness by selling (which would sell itself) a 1s. 6d. clock as the finest movement extant and will go with one winding for fourteen days, only it's best to wind it every night. Then you find the driver has overslept, taken the horse out without giving him breakfast, and forgot to give him his dinner, etc. Then you go into the office and find the book-keeper has mislaid the precise particulars you urgently require. In the midst of all a customer comes in the shop and wants particularly to see the "boss" and I, sir, am then to put on one of those "Sunny Jim" smiles that never wear off. The incongruity of the whole thing makes you laugh, but I am boiling. Now, sir, after placing great confidence in others at much expense to myself I come to the conclusion that for the poor struggling tradesman, of which I am one, the one only and real asset is personality. It's my one and only trump card for the future, as it has been at the most successful time in the past. See to everything yourself, know the reason and wherefore of everything. Even if a gnat winks at you find out why. I have been reluctantly compelled to come to this conclusion, and my greatest consolation is that eight years have I been in Wrexham, in another eight years I shall have three dad how to make things hum. Their old dad will then be dad how to move business. Their old dad will then be 43, so if you now get a few quires of foolscap, a gross of pens, a quart bottle of ink, subtract the figure eight from 43 you will get the answer that I am now at the ripe old age of 35. Oh, the auctioneering business! I had a champion time when first I started two years ago—that was when trade was beginning to go down. I used to visit the country halls and sell small goods chiefly, and did rattling. I fairly amused myself and the people, but times going worse it did not pay me to follow it up. Then I took a place in this town just down there near by the old shop closed three weeks ago. Why? Oh, you see, when I got the goods in the people couldn't get in. When I got the people in I couldn't get the goods in, and as it was made of the usual bricks and mortar and the auction-room wouldn't stretch I had to close it. India rubber or elastic buildings are most suitable for auctioneers. In the summer they fainted because it was too hot; in the winter they frizzled up because it was too cold. Yes, the public are a fickle lot to deal with. In conducting an auction sale you meet the opposites. To some you have to get a strong mustard plaster and a powerful magnet to draw them in, and to others you have to give an electric shock before they will go out. I am doing practically nothing in auctions now. Shall be sorry to give it up, but I cannot work at both ends of the stick, and if discretion overrules desire I shall give my whole time in stopping on this same spot.

But many funny incidents will ever remain fresh in my mind. For instance, at a country auction a fellow standing sideways was winking away at me—which is a silent way of bidding—and I, seeing the readiness of his winks, was bidding against him until the price went as high as my conscience would allow. Down went the hammer bang! "Yours, sir," said I. "No," said he. "Yes," I said, "you winked your right eye for each bid." Some tittered. The "bidder" then got his knife from his pocket and with the haft tapped loudly his *glass eye* and the audience roared. On another occasion I was knocking down article upon article for a most industrious bidder, and when I was thinking of a settlement with the visions of a big haul a note was passed up. "Take no notice of him, he's 'off it,'" and instantly afterwards he was escorted off in charge of attendants. But I had my laugh once. Oh, yes, I have been known to actually laugh! I could not proceed with my sale. There was a fellow sitting right in front of me with a face—it must have been his face—stuck without a move seeming half laughing, half crying—indescribably funny. That night when all had retired except myself and the cat, I had a fit of laughing so great that the cat bolted and has not yet returned, and my wife was seriously affected next morning when she had to sew all the buttons on my clothes and mend my braces before I could come down for breakfast. No, thanks, I don't smoke. No, thanks, I am teetotal. It's very kind of you, but when I come down to London I will bring the wife and family with me and stay with you for a month, but let me know when you are coming again. I will take you home with me. Arrange to get here after breakfast, bring your dinner with you, and you can get away before tea. Good-bye.

Much of Mr. Tibbott's advertising is unusually effective, and we give below a few specimens :—

MOTHERS (boss of the household) please note—That if you are in want of a mail cart for that baby of yours NO OTHER PLACE is so good as ours for that article, for we have studied every detail in construction and every comfort in design, and the prices we ask are far below what they are worth, for they have guaranteed tyres and guaranteed wheels. Now a word to the

FATHERS (Foreman of the household) brings to our mind watches, and we want to tell them that—the skill and dexterity required in the manipulation of the fine and intricate parts of so grand and beautiful

watches is hardly commensurate with the prices asked, viz. : 2/9 (net), 3/11 (usual 5/-), 6/8 (usual 10/-).

SONS (take after your fathers) please take the same dose as father, and as follows :—If you are not musical you ought to be; our prices for musical instruments during the sale will be brought down to a pulverised point, and you should take this opportunity of becoming acquainted with one—or for ever walk this dark world of sorrow without the joys of music.

DAUGHTERS (of many words), SEWING MACHINES must interest you, and it may be possible that in these enlightened days of electric trams (Fountain change for Wrexham) and Marconi-grams (wireless telegraphy), that you have NOT yet received the sensational news of the century regarding our latest product of the sewing machine world—The " UNIVERSUM " hand sewing machine. All working parts made of the hardest tempered steel, beautifully finished, complete with cover, all accessories, and instruction free, for the flea-bite price of 36/-. We have the sole right (wholesale and retail) in six counties for the sale of this marvellous machine.

—*Enough Said.*

WATCH

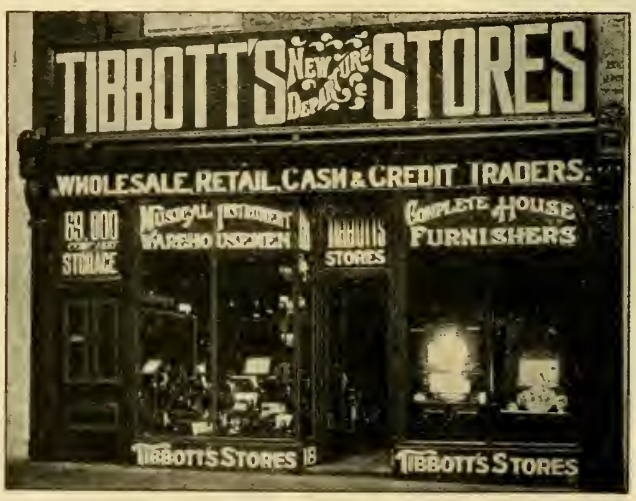
Our shop every day for the incredible and astounding bargains during the " Sale of the Age." If you are not already acquainted with our stores and goods, we are determined to get your custom at whatever cost—for we are assured that we shall from the first transaction be friends.

lot for little money—and high quality for low price. The greater part of our stock consists of articles which last for years or a lifetime. Consequently it is very important that when you require anything in the line that we stock you should buy right. It is very easy for a buyer to make a mistake and go to the wrong place. But if you come right away to our stores you will be in the right place at the right time. The quality of the goods and the price of the goods will be right in your favour. If you have any uncertainty in your mind about coming to our stores remove it (the uncertainty not the stores). Then you will have the benefit of our cute buying and economical trading. If it's carpets, mats, rugs, oilcloths, linoleums you want, you will get best served here. Our prices will fairly " talk." Giant value, midget prices. If it's sideboards, cheffioniers, cabinets, dressers, or upholstered suits you want, our excellent qualities with low prices will get your custom. Bassinettes and mail-carts may be required. Need we add that our stock is the largest, our quality is the best, our prices are the lowest (value considered) in North Wales. When next wanting please come along to the stores with the little prices :—

TIBBOTT'S STORES,

18 AND 19, HIGH STREET, WREXHAM.

The firm who pay 18/- to the £, because they buy well. The firm who give 22/- value to the £, because they sell well. The most replete and up-to-date stores in North Wales.



ONE good turn deserves another. If you give our MANGLES a little turn, it will give you a good turn by enabling you to get your washing done early, WRINGING your clothes DRY, and save you half the ironing because they mangle so glossy and smooth.

IF YOU WANT A THOROUGHBRED MANGLE YOU MUST GET ONE OF THESE.

SUPPLIED at prices that show how much you can save, and still secure THE BEST.

DO YOU WANT

to know where to obtain all your requirements at " puzzlingly " low prices? If so, then read on and note :—

THAT one thing better than our price is our quality.

THAT no goods are so high-priced to be extravagant.

THAT no goods are so low-priced that goodness can't go with them.

THAT money spent with us will result in satisfaction to you.

THAT P is for price, Q for quality; so mind your P's and Q's.

THAT the mighty price-lowering traders are—

TIBBOTT'S STORES.

ONE MOMENT PLEASE TO CLAIM YOUR ATTENTION.

Our motto has been, and still continues to be, the giving of the utmost value for money—in fact, a big

JOTTINGS FROM GERMANY.

Gritzners have increased their capital to £175,000 yet pay 12 per cent. besides writing off a large amount. Their export business, they report, has been greatly developed of late years.

* * * *

Frister and Rossmann, on the other hand, report that their trade with this country has declined. They pay 10 per cent. for last year.

* * * *

Seidel and Naumann have declared a dividend of 18 per cent., same as last year, and in addition a large bonus.

* * * *

Koch and Company, the sewing machine manufacturers of Bielefeld, have just paid 10 per cent. for last year.

* * * *

Mehlich and Company, the makers of sewing machine parts, are only paid 15 per cent. for last year, a falling off of one per cent.

* * * *

Durkopps pay the largest dividend—28 per cent., which is three per cent. better than in 1903.

* * * *

Herr Eldracher, late " Technical Director " of Frister and Rossmann, has joined Seidel and Naumann in a similar capacity.

DEATH OF MR. WANSBROUGH.

With deep regret we have to report the death of Mr. Gilbert Dyke Wansbrough, well-known throughout the trade as solicitor to The Singer Manufacturing Company, which occurred on March 11th.

Mr. Wansbrough was born on June 11th, 1848, at the Manor House, Shrewton, Wilts, his family having lived there and held property in the neighbourhood for some six centuries. Indeed, the old house in which he was born was built by one of his ancestors, Robert Wansbrough, in 1602. He was educated in Somersetshire College, Bath, and that great love for athletics which was noticeable in him almost to his last, was early imbibed, as he became an expert shot, cricketer, and hunter before he had passed his teens. After being articled at Grantham he was admitted a solicitor, and in 1871 spent two years with Mr. Leach, a well-known Derby advocate. In 1873 he became associated with Mr. John Henry Clifton, a Bristol solicitor, and two years later started a practice of his own which, largely owing to his undoubted ability as an advocate, grew rapidly.

In 1882 Mr. Wansbrough was offered, and accepted, the position of solicitor to The Singer Manufacturing Company, and acted as their legal adviser for the United Kingdom until July, 1904, when his health, which had been very unsatisfactory for some nine months, rendered it necessary that he retire from professional life. The Singer Company, to mark their sense of the great services he had rendered them for some 22 years, agreed to the retirement, volunteering him a handsome pension. Alas! he lived but a short time to enjoy his freedom from business cares, for on March 4th he was taken ill with his old complaint, hemorrhage, and expired at his house, 88, St. George's Square, W., on March 11th, at the comparatively early age of 56.

No doubt the death of his wife in September last, as the result of a fire, deeply affected Mr. Wansbrough, but those who knew him, say, even four years ago, would have expected him to make "old bones"—he was always so full of vitality. Indeed, we have met few men with such high spirits, and whenever he could get away for some golf he was certain to be on the links. This is what Mr. A. J. Robertson says of him in the *King*: "To his many friends in the Tooting Bec Golf Club, the news of Mr. Wansbrough's death came with a shock of sincere sorrow. Everybody knew him, everybody liked him; and when a tale of domestic distress among the caddies came to his ears, when the weather was bad and club carrying was slack, the promptings of his kindly heart were instantly obeyed to give succour and relief. He was one of the select band of Samaritans who never allowed his right hand to know the work that was being done by his left. An inimitable teller of racy stories at all the club social gatherings, a good player, a fine shot, and in earlier years a good cricketer, Mr. Wansbrough, to the widespread regret of his friends, has not been long spared to enjoy the leisure on the links to which he looked forward with so much hope of keen enjoyment."



THE LATE MR. WANSBROUGH.

We can quite bear out Mr. Robertson's statement as to Mr. Wansbrough's kindly heart, and at the burial in his wife's grave at St. Paul's Cray, not a few of the many friends there assembled recalled innumerable instances of his pleasing disposition. Among these we might specially note Messrs. Henry Raper, Palmer, and Scott, of the Singer Staff; Mr. J. R. Hall, solicitor to

the Singer Company, and his clerks, Messrs. Everitt, Ward, and Forder. The principal mourner was Mr. W. Reginald Wansbrough, a Bristol solicitor and brother of the deceased.

A friend has sent us the following lines :—

IN MEMORIAM.

Gilbert Dyke Wansbrough.

Farewell! departed friend,
Hushed in your long and lonesome sleep,
By gentle zephyrs passing o'er the Crays
You loved so well.
The joyous days of yore
Spent 'mid St. Mary's and the other Crays
Serve to endear you more than ever
To friends and comrades,
Who, in losing you,
Have lost
What ne'er can be replaced
On this side of that flowing stream,
Which, sooner or later,
We all must cross.
Dear friend and comrade,
Again farewell!

March 15th, 1905.

VENTILATING A SEWING MACHINE FACTORY.

The Singer Manufacturing Company, Kilbowie, N.B., whose additional factories for the production of 20,000 sewing machines per week are now approaching completion, are about to instal in their wood-working department an elaborate and novel system of combined ventilation and shop cleaning, designed by Messrs. J. M. Adam and Company, of Glasgow. There are eight cabinet-making workshops 200 ft. by 80 ft., containing specialised machine tools, and immediately from each tool the sawdust and chips are drawn as produced and conveyed by air current to the main boilers, into the furnaces of which they are fed continuously and automatically for steam raising. The fans are motor driven and consist of nine equal units in three groups of three, concentrated in three main pressure ducts carried on a bridge of five spans, each of 50 ft. and about 30 ft. high, supported on steel lattice columns across the yard between the factory and the boiler house. The bridge will also carry an elevated rope traction tramway with a service of small trucks conveying to the same destination broken wood and other refuse too heavy for air current transmission. The power absorbed will be close on 150 b.h.p.

TRADERS' LIABILITY FOR STOLEN REPAIRS.

On March 1st Mr. Cluer, the magistrate at Worship Street Police Court, gave an important decision on the liability of a trader for articles left for repair. The case arose on the hearing of a summons against a tradesman named Abraham Schutz, carrying on business in Osborne Street, Whitechapel, as a dealer in watchmakers' fittings. The complainant was a working jeweller and watchmaker, who had had left with him by a customer a watch for repair, and it wanted a new dial. He took it to Schutz and left it for the dial to be fitted. The same night thieves broke into Schutz's shop and stole, according to his defence, the watch in question among other goods. Schutz, in giving evidence as to this, proved by records of the Court that he prosecuted one man here for the theft and recovered six watches, the value of which was only £2, but the watch in question, the second-hand value of which was put at £3 3s., was not recovered, and while searchingly questioned by the magistrate as to the facts, maintained his story that the watch was stolen. He admitted that he left it on his working desk near the window when ceasing work for the night, and this fact the complainant pressed on the magistrate as "negligence," saying that it was the duty of the defendant to have locked up valuables deposited with him in a safe. The magistrate said that the defence seemed to be established, and a shopkeeper was not liable for the value of goods stolen from him. He decided that there was no evidence before him of negligence on the part of the shopkeeper, and he dismissed the summons. The complainant, protesting, wanted to know what was his position with regard to his customer, the owner of the watch. No statement was made.

CANVASSER CHARGED WITH FORGING AGREEMENTS.

At the Liverpool Assizes recently, Charles Hand, 30, traveller, pleaded not guilty to having at Rock Ferry, on September 16th last, forged a hiring agreement and delivery order for a sewing machine in the name of Elizabeth Thompson, with intent to defraud.

Mr. Swift prosecuted, and prisoner was undefended.

Mr. Swift stated that last August prisoner entered the employment of the Singer Manufacturing Company, and by his agreement he was to be paid premiums on the sales, in addition to commission. His agency was at Heswall, and here he resided with a Mrs. Elizabeth Ann Thompson, his superior, Mr. Beardsworth, having an office at Rock Ferry. In September prisoner showed Mr. Beardsworth a hire agreement form filled up and purporting to be signed by Mrs. Thompson for the hire of a machine, which had been supplied to him by the firm. Prisoner's weekly return also showed that he had received a payment of one shilling in respect of the machine, and through this he drew a premium of ten shillings for the sale. As a matter of fact prisoner did not supply the machine to Mrs. Thompson, who never entered into any business transactions with him. Five days afterwards—on September 21st—the machine was offered in pledge at a pawnbroker's shop in Brownlow Hill, Liverpool, by two women, who, when asked by the assistant if the machine had been paid for, produced a receipt on one of the company's forms, which purported to show that the whole amount due from Eliza Thompson had been paid to, and received by, the Company. This receipt was numbered 448,745, and was one out of a book supplied to prisoner when he commenced to work for the Company, but it was dated five weeks before he entered their service and signed "John Paynter."

Evidence of the payment of the premium was then given.

Mrs. Thompson, of Heswall, a shopkeeper, stated that she had not signed any hire agreement form, had received no sewing machine, and knew nothing about the pawning.

Detective Matthews said that prisoner when arrested said, "I have not done it," but afterwards admitted having issued one order which was false.

Prisoner gave evidence on his own behalf, and said he did forge the document, but there was no intention on his part to defraud. Mrs. Thompson had given him an order for the machine, as she and his wife had come to an arrangement with one another to make money. Afterwards Mrs. Thompson and his wife took the machine to Liverpool for the purpose of pawning it, and the intention was to redeem it in a week's time. He forged the receipt in order that the machine might be pawned.

Mr. Swift: Had you and your wife anything to gain by this?

Prisoner: No; we wanted to be happy and comfortable. We were all living together in a two-roomed house.

Mr. Swift: So in order to be happy and comfortable in a two-roomed house you decided to commit forgery?

The jury found prisoner guilty.

On a further indictment prisoner was charged with having obtained a premium of 26s. by forging a hire agreement in the name of "William Davies, Bowling Green Cottages, Leyton, near Birkenhead."

The machine was found in prisoner's lodgings at Heswall, apparently without having been out.

William Davies stated that he had never entered into any transaction with the prisoner.

Evidence was also given to the effect that prisoner had received on an average 46s. per week.

A police-court missionary gave prisoner a good

character, and said that he and his wife had had financial troubles.

His lordship said that he would defer sentence.

Addressing the prisoner on the following day, his lordship said the course he (Hand) had taken on the previous day in pleading not guilty made it impossible for him to try the experiment which he had often tried before in cases where the offenders had not previously been convicted—viz., binding him over in his own recognisances. He could only characterise the defence which the prisoner set up as a wicked one, for knowing there was another case against him in which it was quite impossible to set up the defence he had put forward in the first case, he turned upon a respectable woman and said in effect, though quite without justification, that she had been committing perjury in her evidence. Under these circumstances it was impossible for him to show that leniency towards him which he might otherwise have done. Why on earth the prisoner went out of his way to make the hopeless defence he did he could not understand. He would, however, not pass a severe sentence. The prisoner must go to gaol for three months in the second division.

Jottings.

A. W. Gamage, Limited, of Holborn, have started to advertise sewing machines, and specially mention the "Sophast" at 32s. 6d., carriage paid.

* * * *

As we go to press there is being held at Gamage's new premises in Holborn an electrical exhibition. Among the exhibitors are the Electrical Company, Limited, who show a motor driving a sewing machine.

* * * *

Messrs. McEwen and Company, of Stirling, N.B., have now issued their new pram catalogue which our North Country readers will find of value.

* * * *

The Singer Company are now busy at work at Kilbowie on orders from both the Japanese and the Russian armies.

* * * *

Bradbury and Company, Limited, having given up their depôt at 43, Upper Rushall Street, Walsall, Mr. T. H. Falkinder, who has been their depôt manager for the last 15 years, will carry on the business on his own account at this address selling sewing machines, cycles, wringers, and prams.

* * * *

Bradbury and Company, Limited, have sold the lease of their Farringdon Avenue, London, depôt and will remove from there in June next.

* * * *

Mr. G. J. Empson, who was for several years with the Singer Manufacturing Company and late manager for Messrs. N. Robins and Company, has taken over the business of A. W. Colton and Company, domestic machinery dealers, 8, Baker Street, Enfield.

* * * *

Robertson, Ledlie, Ferguson, and Company, Ltd., the well-known firm of furniture and sewing machine dealers, Belfast, Cork, etc., have just paid a dividend of 10 per cent.

* * * *

Messrs. John Rigby & Sons, of 52, Spear Street, Manchester, have just issued a handsome catalogue showing their "Royal Ruby" sewing machines. They will send a copy to our readers on request.

* * * *

A Philadelphia sewing machine dealer advertises that he is open on Sundays, further that he sells W. and W., Singer, and New Home machines at 25s. each.

* * * *

No better illustration could be given of America's broadness and British up-to-dateness than the fact that Messrs Lodge and Shiply, the well-known tool makers, of Cincinnati, Ohio, have just secured the services of Mr. Vincent C. Raper, son of Mr. Charles Raper, Singer's agent in Manchester. This young man has been appointed chief of the drawing office at a very handsome salary. From what we have heard of him, he is sure to make his mark in the enterprising country which he has adopted as his future home.

* * * *

Mr. Frank Withers, on March 1st, opened large premises at 198x, Cheltenham Road, Bristol, for the sale of furniture, domestic machinery, cycles, and musical instruments. He desires us to state that he will be pleased to receive catalogues from manufacturers.

* * * *

Mr. H. C. Gregory, who was manager of Singer's Isle of Wight business for five years, has started in business for himself at "Dunraven," Well Street, Ryde. He will sell domestic machinery, musical instruments, bedsteads, and carpets, and invites manufacturers to send him their catalogues.

* * * *

Jones' Sewing Machine Company are very busy in the factory department. Here is a letter they have just received from the Brook Manufacturing Company, of Northampton:—"You can proceed to deliver and fix in our new factory at Victoria Road another 240 of your spool machines and power benches as per your estimate. As you ask us, we have pleasure in saying after running some 300 of your machines and having tried all that other makers can give us, we have, as this order shows, concluded that your machines are the most economical and best for our work (skirts and pinafores)."

* * * *

We regret to have to record the death, at the age of 84, of Mr. William Robertson, J.P., one of the founders of Robertson, Ledlie, Ferguson & Co., Ltd., of Belfast, Cork and Waterford, who, among other goods, sell sewing machines. The deceased was chairman of the company, and a man of great energy and shrewdness, and much respected in Belfast, where he resided, although he came from Aberdeen.

* * * *

It is expected that the appeal of Mr. Gammons against the adverse judgment in his action against Singers for infringing his patent for a hat-binding machine will be reached in a few days.

Cycle Jottings.

The Chairman of the New Hudson Cycle Company says that there is no slump in the trade. There has merely been a change—the days of high prices have given way to low prices and a bigger demand.

* * * *

The next Olympia Motor Show and Stanley Cycle Show will be held at the same time, viz., during the third week of November.

* * * *

Brown Brothers, Limited, of Great Eastern Street, E.C., are now open to lend agents blocks of cycles, accessories, etc., for use in advertisements. They will send, free of charge, a sheet showing 100 blocks to any agent on application.

* * * *

A Swansea agent is advertising bicycles at £3 19s. 6d. and says that they are "of British manufacture and guaranteed for two years"!!!

* * * *

The new drum supplied by the County Chemical Company, of Birmingham, for storing calcium of carbide, at a cost of 5s., fully complies with the regulations. It holds 28 lb., and is absolutely safe.

* * * *

The manufacturers of the "Royal Ruby" cycles—Messrs. John Rigby and Sons, 52, Spear Street, Manchester—have just issued a handy and well printed catalogue which they will send to our readers on application.

The Only Profitable Investment

In a Sewing Machine Agency.



Side - Lines Profitless against this Production of World - Wide - Fame.

Chief European Offices:

11-21, Paul Street, Finsbury, London, E.C.

Antiquated

Sewing Machine Stock,

FIT ONLY FOR THE SCRAP-HEAP,

can be replaced by

Wheeler & Wilson

New Design Sewing Machines

upon favourable terms.

THESE MACHINES WILL SELL

and require no house-to-house canvassing.

Your dormant Capital invested in our **Up-to-date Agency** will bring

SURPRISING RESULTS.

Write us with full particulars re Stock of obsolete Machines, etc.

Chief European Offices :—

11-21, PAUL STREET, FINSBURY, LONDON, E.C.

Joseph Lucas, Limited, of Birmingham, are now supplying dealers with a £5 sample parcel of "cyclealities" which comprises everything required for stocking a small window.

* * * *

The Enfield Cycle Company, Limited, of Redditch, have just issued some pretty picture postcards, of which they will send copies to agents on application.

* * * *

The Premier Company are changing their policy of one price only. They now announce three prices—eight guineas, 10 guineas, and 15 guineas.

* * * *

Messrs. Hopper and Company, of Barton-on-Humber, have opened a depôt at 80, St. John Street, Clerkenwell, E.C., for the supply of cycles and accessories to the southern trade.

* * * *

The Rudge-Whitworth Company appear to be wavering in their policy as published last November. They recently announced their willngness to make the following concessions: (1) An increase of five per cent. to seven and a half per cent. in the discounts allowed to all agents who stock their goods. (2) The deletion from all public advertisements of the words "Obtained direct from the works." (3) The reference of local retail enquiries to the contracting dealers in Rudge-Whitworths. (4) The omission of sundries from their catalogues.

* * * *

Mr. J. Williams, London manager of Components, Limited, manufacturers of the "Fleet" cycle, write:—"It may interest your readers to know that we are now paying a commission of 25 per cent. to all *bonâ-fide* cycle agents for easy payment orders, and we pay it directly the order is executed. We only charge 15s. extra for easy payments. We require no hire-purchase agreements, and there are no collectors to call on customers. *Bonâ-fide* cycle agents are invited to write for lists, etc.

ALLEGED CONSPIRACY BY J. G. GRAVES.

THE CASE DISMISSED.

In our last issue we reported that the Sheffield Stipendiary had granted a summons against Mr. J. G. Graves, the well-known credit trader, and his solicitor for conspiracy. The case was heard on March 7th, and created no small attention.

The charge arose out of a summons taken out by defendants against Mr. Shrives for issuing a leaflet calling attention to a sale of Grave's 50s. Express English lever watches, which he was offering at 22s. 6d. The summons was withdrawn at the last moment upon Mr. Graves being subpœnaed to attend at Cheltenham for the hearing.

The charge was (1) That they unlawfully conspired, confederated and agreed by divers false pretences to obtain of and from James Heber Shrives, of Cheltenham, the sum of 10s. 6d. in money, and further, by the said conspiracy, federation and agreement on January 30th, 1905, did further attempt to obtain of and from the said J. H. Shrives the further sum of £25 with intent to defeat and defraud him of the same money; and (2) That Mr. Broughton Rouse, on January 20th, did unlawfully and knowingly by certain false pretences, attempt to obtain of and from Shrives the sum of 10s. 6d. in money, the money of the informant, with intent to defraud, and that the said J. G. Graves unlawfully did aid and abet counsel and procure the said E. Broughton Rouse to commit the said offence.

Mr. A. Muir Wilson appeared on behalf of Mr. Shrives, Mr. H. T. Waddy represented J. G. Graves, and Mr. A. Neal was for the defendant Rouse.

In his opening remarks Mr. Muir Wilson said in this case he appeared in the two summonses, but he proposed to take that for conspiracy first. He thought when the Stipendiary heard the evidence he would agree that it was one of the most important prosecutions that had ever taken place in that part of England. He should show that the conspiracy between these two defendants would amply justify the magistrate in committing them to take their trial. The facts that would appear out of the charge now made would be found to be common, and the interpretation to be placed upon them would be for a jury to decide. The defendant Rouse, it would be found, had been carrying on the practice embodied in the charge for a long time past, but he could not be proceeded against until he joined issue with the other defendant, when the practice became a criminal conspiracy engaged in for the purpose of extorting money out of Mr. Shrives.

After dealing with the statute under which this charge was brought, Mr. Muir Wilson continued. Starting first with his suggestion of conspiracy, they must have regard to what constituted false pretences. Mr. Shrives had been attacked in a manner which was extremely cruel, and this had placed him in a position of terror——

The Stipendiary: Terror of what?

Mr. Muir Wilson: The terror of a verdict going against him, which involved a question of £25 damages. Here were two educated men proceeding against the plaintiff on the strength of a document which he should prove to contain falsehoods in nearly every line, and he thought it was time that a jury should punish these men. Mr. Shrives would tell them that he was a watchmaker and jeweller in Cheltenham, that he purchased a number of Express lever watches—which they had no right whatever to be so called—and having purchased them at a sale of unredeemed pledges owing to the market being glutted, he proceeded to sell them again in the form common to the trade. He advertised the watches on a handbill, which said: "For Sale, cash price. Twenty Graves's 50s. English Levers, £1 2s. 6d. each."

The Stipendiary: Was the handbill distributed?

Mr. Muir Wilson: Yes, in Cheltenham. On January 19th he received from the defendant Rouse the following letter, beginning: "E. Broughton Rouse, LL.D., Commissioner for Oaths, Sheffield, January 19th, 1905. Sir,—The attention of my client, Mr. J. G. Graves, of this city, watch merchant, has been drawn to the fact that you are distributing handbills containing the following notice:—'Sale! Sale! Twenty Graves's 50s. English lever watches, £1 2s. 6d. each. Note address.' By your proceeding you are leading the public to suppose that you are selling my client's registered Express silver watches for £1 7s. 6d. less than the price he charges, and you are undoubtedly committing a distinct fraud on my client's rights. Unless I at once receive from you a written undertaking that you will forthwith cease the circulation of this handbill and not again offend in this particular I shall, in accordance with my instructions, take proceedings against you without further notice, and apply for an injunction against you. I shall wait three days: The costs, 10s. 6d., incurred by my client must be remitted by you if you desire to avoid proceedings."

This was the first spoke in the wheel of conspiracy. The letter contained three distinct falsehoods of as barefaced a nature as could be sent to anyone. In the first place, Mr. Graves was not a client, he was the master of Broughton Rouse, and was paying him a weekly salary. In the next place the Express watch was not registered. He should prove that from the manufacturer from whom Mr. Graves obtained them, and in no sense was it registered, and therefore to say that it was registered was a barefaced falsehood. Mr. Shrives did not know at the time, but this statement was made to force out of him 10s. 6d. Further in his costs "incurred by my client," this was the most impudent statement that could emanate from a man belonging to an honourable profession. The costs incurred in sending that miserable letter was one penny for postage, and when Mr. Shrives received the document at his breakfast table he was alarmed. It was calculated to upset him to a considerable extent because, although John Bull was usually represented to be a swashbuckler, he was really the greatest coward alive when he got a lawyer's letter. (Laughter.)

In reply to this letter, Mr. Shrives wrote and said that he did not sell the watches as new but as second-hand, he having bought them at a pawnbrokers' sale. That brought another letter from Rouse, headed Sheffield, no address. It said: "Sir, Graves's Express 50s. Lever Watches. I have your letter of January 26th. In it you state you do not sell your watches as new. It is useless you trying to shuffle out of your responsibility, and unless you will write that you will circulate no more of these statements I shall act in accordance with my instructions, and you must pay my client's costs in the matter." Fortunately for Mr. Shrives he had some good friends in Birmingham who had heard of the name of Graves, and he awaited the next step. This came in the form of another document on January 31st from the Cheltenham County Court. Here was a man practised in law who knew at the time he could not do it, victimising this man by sending him a summons. This document states that the plaintiff demands of you these damages for purporting to sell as new certain registered lever watches at £1 2s. 6d., the said watches being sold by the plaintiff at £2 10s. It would be noticed there that the word registered was again kept in the document.

Mr. Waddy asked for the letter from Mr. Shrives to be read. This was to the effect that as the writer had not sold the watches as new he should not pay any costs because he had done nothing wrong.

Continuing, Mr. Muir Wilson said that there were two men acting in concert to obtain £25 from this other man's pocket when no lawyer or sane man could say that he was liable. On February 10th Mr. A. Lamb, of Cheltenham, was instructed to act as local solicitor and he sent to Mr. Shrives the document, signed by Mr. Graves himself, which was clear testimony of Mr. Graves' action. This document said: "Take notice that Mr. Broughton Rouse, whom I have hitherto employed as my solicitor, is no longer so employed. My present solicitor is Arthur Lamb, Cheltenham." On February 15th, at ten o'clock in the morning, Graves was served with a subpœna, and shortly afterwards the summons was withdrawn, and a notice served on Mr. Shrives that the plaintiffs would not proceed further in the action. They would be interested to hear when Mr. Graves went in to the box why the action was withdrawn at the eleventh hour. The letter was placed in his hand at Cheltenham, where he was making preparations, and it read as follows: "For and on behalf of Mr. Lamb, of 5, Regent Street, I request you to take notice that the plaintiff will not proceed further in this action, and will therefore withdraw from it."

That was not sufficient for Mr. Shrives. It was dated from 61, Clarkhouse Road, the class of house which was used as a

private dwelling place, and contained no office whatever. In reply to that the same night he (Mr. Muir Wilson) wrote and said he should apply for costs on scale C, and should keep a copy of the letter to be read in court. He attended at the court and obtained costs on scale C. It would thus be seen that a determined attempt had been made upon Mr. Shrives, who was thought to be without friends, to obtain this money, first to deprive him of 10s. 6d. for costs that had not been incurred, and next to force from his pocket the sum of £25.

Dealing with the so-called registered lever watches, he pointed out that one was made by Williamson's, of Farringdon Road, London. They were just ordinary watches, and were sold to anybody, but to please Mr. Graves they put upon the front of each the Express Lever Watch, J. G. Graves, Sheffield. They had no right to say these were registered. Another was made by Ehrhardt, of Birmingham, and a member of that firm would go into the box and tell them that the watch was of no special design. A third watch was made by the Lancashire Watch Company.

The Stipendiary: What prevented Mr. Shrives from selling these at any price?

Mr. Muir Wilson replied there was no reason. If a man bought an Erard piano for half its original cost the makers could not claim that they were being defrauded. Continuing, he said that Mr. Broughton Rouse was a doctor of law and ought to know the law of his country. These watches had not been registered, but the defendant Graves had persuaded the Sheffield Cutler's Company to register as a trade mark the word "Express." That was registered as far back as 1879, and applied to clocks and to articles made partly of metal or metallic substances. The class in which the word was registered had to do with horology, and it said watches and clocks being composed wholly or partly of metal. There was a trade-mark in that word "Express," but it did not apply to watches, nor did it make a watch a registered article of merchandise. Neither could a person be proceeded against for an infringement of such rights. Notice of motion had been served to remove that word from the register. That made his case quite tenfold stronger against the defendants. That was the case so far as Mr. Shrives was concerned, but they had carried on these tricks on people all over the country. Mr. Broughton Rouse, who first came upon the rolls in 1891, having graduated at Cambridge at Corpus Christi College, had had a chequered career.

Mr. Neal (for Broughton Rouse) objected to anything being said that was not relevant to the charge. It was nothing to anybody when his client graduated.

Mr. Muir Wilson thought he could put his case without any assistance from Mr. Neal, and he was going to say that the gentleman's career was one of the most important items in the charge. He had lent himself to a species of blackmail in which no respectable solicitor would dream of putting his hand to. Instead of being an ornament to the profession he had traduced it.

The Stipendiary remarked that Mr. Muir Wilson must confine himself strictly to the charge.

Mr. Muir Wilson, continuing, said that suddenly, in 1901, Broughton Rouse appeared in Sheffield, but he did not know whether it was through the medium of the *Exchange and Mart* or the agony column. (Laughter.) However, he was there, and he would read a letter dated September 23rd.

Mr. Waddy interposed, and said he desired that Mr. Muir Wilson would not allow his feelings to operate in the matter.

Mr. Muir Wilson: My friend, I have none.

Mr. Waddy: I am sure you haven't. (Loud laughter.)

A little scene here took place between the opposing advocates.

Continuing, Mr. Muir Wilson said they had a public duty to perform which was of a serious character. If the case only cleared the atmosphere and put an end to people being terrorised over, to withdraw their advertisements, which were perfectly lawful, everybody would rejoice that a public service had been performed. He should call people from different parts of the country who would prove that these letters had been written as far back as 1901, and now it was 1905.

Mr. Waddy took exception to this. It was not relevant to the case to go back to 1901.

The Stipendiary said if the cases came right away to 1905 it would be relevant, but not if there had been a large break.

Mr. Muir Wilson observed that there had been no break. He would be perfectly fair, and when the facts were listened to he thought it would be purely a question of what construction should be put upon them. He should call Mr. Brown, of Harrogate, who had been similarly treated, and Mr. Smithern, of Smithern and Tutt, Old Brompton, in Kent, Mr. Truin, of Launceston, Cornwall, and Mr. Baxter, of Birmingham, who received similar letters in 1903, all written in precisely the same manner, with the same object in view. He should place before the magistrate a record of what had been going on since 1901. He must tender it and offer it as an explanation of that case. He might be asked why proceedings had not been taken before. His answer was because these people had never before hunted in couples. It had always been Broughton Rouse. He should satisfy them that the relationship of solicitor and client had never existed between these people, that the watches were manufactured in the ordinary way and had no registration whatever, and, moreover, could be bought or sold by anybody. He should satisfy them that the falsehoods were contained in the letters with a view to obtaining, or seeking to obtain, a miserable 10s. 6d. on the ground of expenses that had never been incurred. Mr. Shrives could tell them he was alarmed and frightened by these letters because he had never had a law job, and did not know what it might mean.

Several witnesses were then called by Mr. Muir Wilson, including watch manufacturers, who denied that a profit could be made on the Graves watches if sold at £1 2s. 6d., and the prosecutor (Mr. Shrives), who said that he only dealt in second-hand watches. In cross-examination, Mr. Shrives admitted being a member of the National Association of Goldsmiths, and the magistrate remarked that there was no harm in his being backed up by his friends.

Defendants pleaded "Not guilty." Mr. Waddy, in his speech for the defence, submitted that there was no case. The defendants were entitled to do as they had done to protect their own interests. There was no false pretence.

The Stipendiary: I take it the false pretence consists in the fact that the prosecutor was given to understand that he had done a wrong thing, and the expense to Mr. Graves was 10s. 6d. when it was less than 2s. 6d. That is the allegation.

Mr. Waddy ventured to think that there was a distinct authority as high as the Court of Appeal, that the action in the County Court was perfectly well founded in law. It was a perfectly proper action.

The Stipendiary: Where is the foundation that these were new goods?

Mr. Waddy: That turned upon the construction put upon the circular.

The Stipendiary: What they did was this. They took the view that upon this circular the general impression upon the mind of the public was that this gentleman had not been a pawnbroker.

Mr. Waddy: Mr. Graves might claim that the distribution of this bill did his business harm. I think these proceedings have been inconsiderately brought without adequate inquiry, and they have incurred an amount of pain and suffering and odium which, I think, these people dismiss from their minds.

Mr. Muir Wilson: I can't sit down to this, sir.

The Stipendiary: Sometimes they think they are victims.

Mr. Waddy: Had they taken the proper course and simply announced in a fair way that these watches were second-hand, which they had a perfect right to sell at any price they liked, the matter would have been dropped. I am astonished that a business man should be put in the dock because he wishes to vindicate what he considers to be his rights.

The Stipendiary: It is a question of 10s. 6d., and it might easily be £500.

Mr. Waddy: I have been at the bar twenty years, and I hear with astonishment that people should be prosecuted because a solicitor makes a charge of 10s. 6d.

The Stipendiary: No, it is not that.

Mr. Waddy: Many of these letters are sent out from Bank Street every week, and 10s. 6d. is not an unreasonable charge. This is a novel proposition, and I hope I shall never employ a solicitor if he runs such a risk.

The Stipendiary: You must be careful what statements you make in order to get it. (Loud laughter.)

Mr. Waddy: Very well, sir. Proceeding, Mr. Waddy read one of the letters, beginning, "The attention of my client——"

The Stipendiary: There you are—"registered right. My client's registered right, made by him and marked by him." How can it be infringing his registered right?

Mr. Waddy: Will you please follow the whole of the paragraph, sir. You are committing a fraud on my client's registered right.

The Stipendiary: There you are. What is the fraud?

Mr. Waddy: You are purporting to sell my watch——

The Stipendiary: How is that defrauding his registered right? The fact that he had registered the word "Express" for his own objects does not give him any right. That is only frightening the man. He adopted that spirit to extort some money.

Mr. Waddy: If you think a solicitor's letter written under circumstances like these sufficient to commit a man for trial, I have no more to say.

The Stipendiary: But can you make it a vehicle of levying a charge of 10s. 6d. and £25 on a plea that he was defrauded of some imaginary right? They must have known better. You don't sweep away all it says because you don't get language which repeats it.

Mr. Waddy: I hope you don't think I suggest anything so ridiculous; but if you are going to hold that merely because a solicitor puts into a letter his client's intention, and concludes that letter by claiming a sum of costs, that this constitutes a criminal conspiracy, then I say this is a most important case, and one that forms a precedent.

Proceeding Mr. Waddy reviewed the evidence, and concluded by saying that Mr. Graves had left himself entirely in his hands. He declined to allow him to go into the box for the purpose of being cross-examined by Mr. Muir Wilson, from whom he would not receive fair treatment.

Mr. Muir Wilson: I protest against such a statement, and I return it to you, sir.

Mr. Waddy: I made it with a full sense of responsibility.

Mr. Muir Wilson: And I return it with a full sense of responsibility.

Mr. Neal, on behalf of Rouse, said his client took all responsibility. Mr. Muir Wilson's ingenuity had succeeding in producing something new. If it became good law for a solicitor and client to be charged with conspiracy, he looked forward to his friend and himself spending some years in penal servitude.

The Stipendiary: You don't take unfounded action, do you?

Mr. Neal: Yes, sir. (Laughter.)

The Stipendiary, in giving his decision, said he would give his impressions of the case. Mr. Graves was a keen man of business, and Mr. Rouse undoubtedly did his best for his client. There had been, no doubt, much annoyance at finding the market being supplied by others who for the most part were esteemed men of business, with these watches at a considerable less amount than Mr. Graves supplied them. That he should wish to take proceed-

ings to try and put a stop to it was perhaps a natural course of trade, but in doing that great care should be taken as to what was done. The impression made upon him was that, considering the circumstances that gave rise to it, there were many very reprehensible features in what had been done by Mr. Rouse with the direct or indirect connivance, to say the least of it, of Mr. Graves. The tone of the letters and some of the statements, in his opinion, went far beyond anything that circumstances justified, and beyond that he only said that he should be glad for Mr. Rouse and Mr. Graves to go into the box and give an explanation. If they would not do that, he must say that he considered the evidence not sufficient to force a trial on the charge made against them, although he must repeat that there were some extremely reprehensible features. If they did not offer any explanation, he must discharge them.

FOUR OF SIMMONS' NEW CARTS.

Among the new carts now being offered to the trade by Messrs. Simmons and Company, of Tanner Street, S.E., are four which we illustrate herewith. The first of these is of cane and called the "Gipsy Queen." It will be noticed that this is similar in design to the "Cynosure," in that the bed, or second seat, can be readily removed when a pretty dash-board is shown in front of the sitting child.



No. 1.—"GIPSY QUEEN."



No. 2.—"CYNOSURE."

Our second design shows the "Cynosure," which is of most pleasing design and has a removable bed as referred to above.

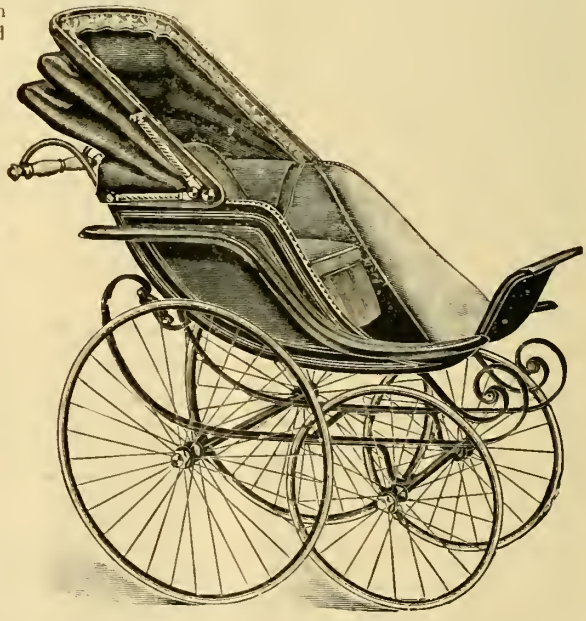
Our third illustration shows the "Compactum," which, as its name implies, can be so arranged that it will stand in a space 36 in. by 21 in., yet the bed will accommodate a young infant. It only weighs 28 lb., yet is well upholstered.

Our fourth illustration shows the "Court," which, it will be observed, is constructed for the child to face the direction towards which it travels. This perambulator is fitted with a bed-tray which can be used as required.

Messrs. Simmons and Company are this season paying special attention to a class of double mail-cart which allows of an infant to lie down and an older child to sit up. The special features of these carts are the length of the bed and the reversible nature of the second seat so that its occupant can either face the hood or the shafts. So as to cater for all tastes Messrs. Simmons also provide a second hood to this class of cart.



No. 3.—"COMPACTUM."



No. 4.—"COURT."

PRESENTATION TO A JONES' MANAGER.

An interesting presentation took place on March 2nd to Mr. A. S. Church, the genial manager of Messrs. Jones' Sewing Machine Co.'s Depôt at 99, Walworth

Road, S.E., who, after nine years' service, has been transferred to the management of the Stratford branch. The staff assembled to mark the occasion by presenting him with an address and a life-like portrait of himself. Mr. Charles Gullifer, superintendent, made the presentation, and Mr. Church acknowledged the compliment in a sympathetic speech.

The address was drawn up by Mr. John Wise (one of the staff) and reads as follows:—"We, members of the staff of Messrs. Jones' Sewing Machine Company, Walworth branch, have very great pleasure in presenting to you the accompanying portrait of yourself as a small token of our regard on the occasion of your severance from us. May we be permitted to further express our high appreciation of the sterling qualities displayed by you during the many years you have been associated with us. You have won the esteem of all by your uprightness, impartiality, and your untiring efforts in the interests of others. Unselfish disregard for personal convenience and your beneficence are qualities highly valued by us. Thus your many acts of kindness has engendered in us an unending admiration which time will not efface from our memories. We all unite in wishing you henceforth success and a long and happy career."

A CHEAP "PUSH CART."

Although the cheap trolley is being given up by many dealers, there are others who feel it necessary to stock same. We therefore illustrate herewith one of



The "Knock-out" Push Cart.

the cheapest we have yet come across. It is called the "Knock-out," is made of Raffia cane, and its wholesale price is 8s. 11d. Messrs. Humphry and Sons, Ltd., of Birmingham, are the makers.

BRADBURYS' BALANCE SHEET.

According to the balance-sheet recently issued, there is a loss of £20,553 2s. 7d. on the year's working at Bradbury and Company, Limited, Wellington Works, Oldham. This increases the adverse balance to £44,574 14s. 7d.

The report to the shareholders states that though the directors have done all in their power to improve the position of affairs, they regret that the year's working should again show a loss. This loss is mainly attributable to the deplorable state of trade during the last twelve months. Owing to such trade conditions existing, the board have given the strictest possible care and attention to the outstanding hire accounts of the company, which have had to be most carefully watched, so as to protect the goods of the company and its capital therein locked up. Unfortunately they have been compelled in this, the safest policy, to repossess the company of a very large number of machines, all of which have been brought to credit against the year's sales, thereby very materially reducing the net turnover. The wholesale trade has been well maintained, and the year 1905 shows an improvement in most departments, though the slump in the cycle trade seems likely to militate against that department in the business. The directors purpose placing matters fully before the shareholders at the meeting.

BRADBURYS AND THEIR DEBENTURE HOLDERS.

At the Chancery Court, sitting in Manchester on February 27th, in a debenture holders' action, Mills *v.* Bradbury and Company, Limited, Mr. Maberley appeared for the plaintiff, and the company, which carries on business at Oldham, was represented by Mr. Radford. The trustees of the debenture holders were represented by Mr. Grant, and opposed the application.

Mr. Maberley asked that the control of the company should be placed in the hands of a receiver.

Mr. Grant said there had been several meetings of debenture holders, at which, by overwhelming majorities, it had been decided that such an action as this ought not to be taken.

The Vice-Chancellor: I do not know that an overwhelming majority has anything to do with it, unless you are prepared to pay the plaintiff off.

Mr. Grant replied that there was a trust deed, and a three-fourths majority had certain powers.

Mr. Radford, who appeared for the company, stated that he had not received any evidence in the matter, and it appeared that an affidavit had been filed that morning.

His Honour therefore ordered the matter to stand over for a week.

At the adjourned hearing of the application Mr. Maberley, representing Mr. Mills and other debenture holders, stated that the parties had arranged for the motion to stand over until the issue of the half-yearly report up to June 30th next. An order was made accordingly.

THE SHOP HOURS ACT.

The Home Office has just issued this circular of regulations:—

Notice of Intention to Make Order.—1. As soon as may be after the local authority are satisfied that a prima facie case is made out for making a Closing Order they shall prepare a draft Order, which shall be annexed to the notice prescribed in the following Regulation. 2. (1) Notice of the intention of the local authority to make a Closing Order shall be given in the Form marked A in the Schedule to these Regulations, and shall (i.) be advertised at least twice in a newspaper or newspapers circulating in the area to which the Order is to apply; (ii.) be posted up in streets and public places in the area to which the Order is to apply, in such positions and in such manner that it is likely to be seen and can easily be read by persons interested; and (iii.) be given to any ratepayer in the area making reasonable application for it. 2. If anything in the Order affects Post Office business, a copy of the notice shall be sent to the Postmaster-General. 3. The prescribed period within which objections may be made to the proposed Order shall be four weeks.

Register of Shops.—4.—(a) In every case where a local authority propose to make an Order, they shall cause to be prepared a Register showing the addresses, trades, and names of the occupiers of all the shops to be affected. (b) Every occupier of a shop to be affected shall be entitled to attend, within the times and at the place of which notice shall be given in the Form A in the Schedule to these Regulations, for the purpose of securing that the entries in the Register with regard to his shop are duly made. (c) Where necessary for the purpose of the Regulations as to ascertaining the opinion of occupiers, every shop shall be given a separate number in the Register.

Ascertaining Opinion of Occupiers of Shops.—5.—If the local authority, after considering any objections or suggestions received by them in pursuance of the notice of their intention to make an Order, desire to proceed with the Order, they shall, for the purpose of satisfying

themselves that the occupiers of at least two-thirds in number of the shops to be affected by the Order approve the Order, ascertain the opinion of the occupiers of the said shops according to that one of the following methods which shall appear to them most convenient in the circumstances of the case and best calculated to ascertain that opinion :—(i.) If the local authority have before them, in writing, representations in favour of the Order supported by signatures purporting to be those of the occupiers of more than two-thirds of the shops to be affected by the Order, they may take such steps as they think fit to verify the signatures; and signatures so verified shall, unless reason appear to the contrary, be taken to mean that the occupiers whose signatures they purport to be approve the Order; or (ii.)—(a) A notice, together with a voting paper, in the form marked B in the Schedule to these Regulations, shall be sent by post or otherwise delivered to every occupier appearing in the Register of Shops, at his registered address. (b) If the voting paper sent with the notice is not to be returned by post it shall be collected by the local authority at the time of delivery or within such time, not exceeding one week, as they may fix in the notice. (c) Voting papers shall be returned to the local authority either through the post or by a collector appointed for the purpose in writing by them, and carrying with him at the time of collection his written appointment, which he shall show to any occupier who may require it to be shown. (d) A voting paper shall be deemed to be duly signed if signed by the occupier with his full name or with the ordinary signature used for the purpose of his business: provided that, if any occupier is unable to write, he may, in the presence of some other person, who shall explain the effect of the voting paper attach his mark thereto, and such mark shall be attested by such other person, who shall append his signature and address. (e) The local authority shall cause the voting papers, as soon as may be after the last day fixed for their return, to be scrutinised and compared with the Register, and the numbers respectively of the votes for or against the Order to be ascertained. 6. The voting papers or other documents showing in pursuance of the foregoing regulations, the opinions of the occupiers of shops shall be filed, as soon as may be, in such manner as to be readily compared with the Register of Shops, and shall, together with the Register, be open to inspection by any occupier of a shop to be affected, or any ratepayer concerned, for a period of not less than a fortnight. Notice to that effect shall be given in the Form marked C in the Schedule to these Regulations in the same manner as is prescribed for the notice of intention to make an order; except that one advertisement in a newspaper shall be sufficient. 7. Any occupier of a shop to be affected may represent to the local authority any matter, in regard to the Register or to ascertainment of opinions as aforesaid, which seems to him to require to be rectified; and the local authority shall consider all such representations, and also any votes as to which any doubt has otherwise arisen, and shall determine whether, either by reason of the number thereof or of the circumstances relating thereto, there is any ground for doubting whether there is the required majority in favour of the Order. If they make the Order they shall, in submitting it to the Secretary of State, furnish him with a full report on the matters aforesaid, which shall be taken into consideration by him when determining whether or not to confirm the Order. Provided always that if the number of votes against the number amounts to more than one-third of the number of shops to be affected, the local authority shall not proceed further with the Order, but without prejudice to the making of any new Order.

Notice, &c., when Order Submitted to Secretary of State.—8. When the local authority have made a Closing Order, a notice in the Form marked D in the Schedule to these Regulations, shall be given in the same manner as is above prescribed for the notice of intention to make an Order. 9. In submitting the Order to the Secretary of State, the local authority shall inform him as to the method adopted by them for ascertaining the opinion of the occupiers of shops, and as to any matters which they are required by these Regulations or think it desirable to bring to his notice, and shall forward to him copies of any notices given by them under these Regulations and other evidence that the Regulations have been duly complied with, verified by a certificate signed by their clerk.

Local Enquiries.—10. When the Secretary of State directs a local enquiry to be held, it shall be held at such place as the local authority, with the approval of the Secretary of State, may appoint, and at such time as may be fixed by the person appointed by the Secretary of State to hold the enquiry (hereinafter called "the Commissioner"). 11. Not less than three weeks before the time of holding the inquiry, notice thereof and of the place where the enquiry will be held shall be advertised and posted in the manner above prescribed for the notice of intention to make an Order. 12. The enquiry shall be held in public, and any person who, in the opinion of the Commissioner, is affected by the Closing Order, may appear and be heard either in person, or by counsel, solicitor, or agent. 13. The Commissioner may give such directions as he thinks fit as to the order in which the objections to the Order shall be considered; and, if any person who has not sent objections in writing to the Secretary of State claims to be heard at the enquiry, may require him to state his objections in writing. 14. The Commissioner may adjourn the enquiry from time to time as he thinks desirable. 15. If the objections to the Order made by more than one person appearing at the enquiry seem to the Commissioner to be the same in substance, he may select any person whom he considers representative of the largest number of the persons affected by the Order, to state such objections, and to call evidence (if required); provided that any other person making the same objections may be heard subsequently with the consent of the Commissioner. 16. Subject to the foregoing rules, all the proceedings shall be conducted in such manner as the Commissioner may direct.

Revocation.—17. If a requisition for a revocation of an Order, purporting to be signed by the occupiers of a majority of any class of shops affected, is addressed to the local authority, or if the local authority desire to test the opinion of the occupiers of any class of shops affected as to the continuance of an Order, they shall proceed, as nearly as may be, in the manner prescribed for ascertaining the opinion of occupiers before an Order is made, with the substitution of the Form marked E in the Schedule to these Regulations for the Form marked B. 18. If it appears in pursuance of the preceding Regulation that the number of votes against the continuance of an Order amounts to a majority of any class of shops affected, the local authority shall apply to the Secretary of State to revoke the Order, in so far as it affects the class of shops to which such majority relates.

General.—19. When an Order is (a) not proceeded with, or (b) confirmed or disallowed by the Secretary of State, or (c) revoked in whole or part, the local authority shall forthwith cause to be advertised and posted up, in the same manner as is above prescribed for the notice of intention to make an Order, a notice in the Form marked F in the Schedule of these Regulations. Provided that, except when an Order is confirmed, one advertisement in a newspaper shall be sufficient. 20. The making of an Order shall not be frustrated nor the Order invalidated by reason merely of any failure in the delivery of a notice or a voting paper to any person or to the local authority or of any other informality in complying with these regulations.

THE "CO-OPERATIVE" FURNITURE EXHIBITION.

The above was held last month at Earl's Court and was well patronised by manufacturers, although many of them found business rather disappointing.

Sewing machines were exhibited by Mr. Oscar Lobl—mostly of Winselmann's make.

There were seven exhibitors of perambulators as follows :—

John Harrop, Ltd.—This was one of the finest shows of children's carriages we have ever seen. The stand was free from rubbish, and in its place were to

be found a range of prams and carts of which any manufacturer could feel proud and no dealer could ignore. It proved that in design and construction John Harrop, Ltd., continue to hold their old position as one of the leading manufacturers.

James Lloyd and Co., Ltd.—This well-known firm were especially to the fore in cane and wicker carts, and dealers in search of tasteful designs, good workmanship, and fair prices found these qualities at Lloyd's stand. We presume that most of our readers have got this firm's catalogue, but, if not, it should not be missed.

Stokes and Holt.—This firm not only showed a very fine assortment of prams and carts, but also wicker and cane chairs, and in endless variety.

Perambulators were also exhibited by Messrs. Rothschild and Baker, the Imperial Domestic Carriage Company, Simpson, Fawcett, and Company, and Morris, Wilkinson, and Company.

Messrs. L. Blankenstein and Company showed a number of pianos to sell at a popular figure.

NEW CHERRY TREE TABLE MANGLE.

The Cherry Tree Machine Company, Ltd., have just brought out a very convenient turn-over table mangle, which is a table and mangle combined. The table is 2 ft. 9 in. long by 1 ft. 8 in. wide, with an ornamental cast-iron stand. It is divided near the middle and connected with a pair of strong gun-metal hinges, and on the front part is fixed one of the Cherry Tree handy table mangles which, when not in use, hangs under the table, and when wanted need only be turned over or swung round in position, as shown in the Company's advertisement on another page. No clamps are required to hold the mangle in position as it is already securely fastened to the table and is immediately ready for use.

The handy turn-over mangle is intended to serve a two-fold purpose, for those living in flats or who may have little room to spare, as when not in use as a mangle or wringer it forms a very nice table, and if covered with a cloth in the ordinary way would not disgrace a sitting-room. Mr. R. J. Johns, the London manager, has one of these mangles on show at his offices, 121, Newgate Street, E.C.

EXPORTS OF SEWING MACHINES FROM THE UNITED STATES—ALL PORTS.

Compiled expressly for the *Sewing Machine Times* from the records of the Treasury Department.

Countries.	1903. December.	1903. 12 Months.	1904. December.	1904. 12 Months.
United Kingdom	$148,463	$1,510,631	$107,503	$1,312,261
France	8,659	105,250	25,948	158,488
Germany	87,109	827,548	66,785	936,618
Netherlands	49,262	307,055	39,948	447,996
Other Europe	16,511	97,398	8,558	147,110
British North America	24,952	398,526	23,615	348,669
Central America and British Honduras	6,577	51,979	6,374	101,770
Mexico	42,182	501,710	51,771	591,536
Cuba	2,189	198,542	14,331	291,140
Other West Indies and Bermuda	5,157	43,938	5,310	43,285
Argentine Republic	32,296	248,514	45,160	402,294
Brazil	7,195	81,086	12,882	130,243
Colombo	12,522	61,195	7,314	108,743
Other South America	24,757	198,577	31,082	285,156
China	296	30,044	1,078	12,570
British India and East Indies	612	17,078	3,376	23,902
Japan	50	43,567	6,209	47,166
British Australasia	70,874	545,901	38,337	547,493
Philippine Islands		2,396	230	602
Other Asia and Oceanica	2,347	34,461	2,247	51,278
British Africa	535	29,375	2,497	23,126
All Other Africa	56	5,210	1,319	7,326
Other Countries		393		389
	$542,661	$5,340,474	$501,874	$6,019,161

	1903. December.	1903. 12 Months.	1904. December.	1904. 12 Months.
Alaska	$145	$5,956	$180	$6,766
Hawaii	1,699	25,090	2,567	16,840
Porto Rico	9,039	96,804	9,243	98,129
Philippines		2,396	230	602

THE BOMBAY EXHIBITION.

News has just reached us that The Singer Manufacturing Company have received a gold medal for their machines shown at the Bombay Exhibition. Some 25 machines were displayed under the supervision of Mr. N. M. Patel, the Singer chief agent for India, and attracted much attention from visitors.

It is worth noting that the Singer Company have 130 depôts throughout India, Ceylon, and Burma, and employ about 800 persons. Their total sales in these countries exceed 30,000 machines a year.

ARRANGEMENTS WITH CREDITORS.

Sparbrook Trading Co. (John B. Brown), dealers in furniture, mangles, and sewing machines, 290, Stratford Road, Birmingham.

The above has not been able to pay 7s. 6d. in the £, as arranged at a recent meeting of his creditors. At this meeting it was stated that the debtor was bankrupt in 1895, and has since travelled for several firms on commission.

A deed has now been registered in the above, liabilities £294 12s. 4d., and assets £145.

Among the creditors are: New Howe Sewing Machine Co., London, £13; W. Summerscales and Sons, Ltd., Keighley, £10; J. P. Wolfenden, Crosshills, £22.

W. R. Williams, furniture and mangle dealer, Delacourt Road, Blackheath.

At a meeting of creditors held last month it was stated that the liabilities are £382, and assets about the same amount, after deducting preferential claims—mostly instalment accounts. An offer of payment in full within eighteen months was accepted. Among the creditors are the Sterling Manufacturing Co., of Cubitt Town, for £4.

S. H. Bolson, furniture and pram dealer, Whitechapel Road, and Osborne Street, E.

At a meeting of creditors held last month, 1s. 6d. in the £ was offered, but declined, and it was decided that if the debtor does not file his petition it should be done by a creditor.

Among the creditors are: Halesowen Pram Co., Halesowen, £10; Imperial Domestic Carriage Co., Birmingham, £8.

Henry William Thrower, late sewing machine and cycle dealer, 45, Louis Street, Leeds.

The public examination of this debtor, whose bankruptcy was mentioned in our last issue, was held on February 28th, before Mr. Registrar Marshall, sitting at the County Court, Leeds. Replying to the Official Receiver, debtor said his liabilities amounted to £545 10s., being mainly on guarantees for the debts of Eames, Thrower & Co., Ltd., of which he was formerly managing director, and his assets were £80. The furniture, estimated to produce £67, had been valued at £80, and bought in on behalf of his wife. With regard to a policy on his life for £1,000, he said there would be no surrender value, only two premiums having been paid. The premiums were paid out of the business with the consent of Mr. Eames—in fact, he signed the cheques. The Official Receiver asked that the examination might be closed, which the Registrar agreed to, remarking that it was evident the cause of the failure was the guarantee given to the various firms who refused to give credit on the company being registered.

Patents

The following list has been compiled expressly for this Journal by Messrs. Charles Bauer, Imrie, & Co., of the City Patent Office, 72, Cannon Street, London, E.C., from whom further information may be obtained.

APPLICATIONS FOR BRITISH LETTERS PATENT.

3110. W. Herbert. Improvements in washing machines.

3325. J. White and R. Halligan. Improvements in circular knitting machines.

3395. T. Tillman and W. Westerman. Improved washing machine.

3861. J. M. Law and N. C. F. Jochumsen. An automatic safety brake for mail carts, other children's carriages, and invalid chairs.

3865. C. E. Purnell. A new or improved method and apparatus for locking the wheels of perambulators, mailcarts, bath chairs and wheel chairs.

4276. J. Lewthwaite. Improvements in sewing machines.

4316. J. C. Moore. Improvements in circular knitting machines.

4660. N. T. Worthley (a communication to P. Jenson). Improvements in washing machines.

4750. J. Crossland. Improvements in wringing and mangling machines.

4988. G. J. Stevens. Improvements in sewing machine attachments for felling or blind stitching, serging, stoating, fancy and ornamental stitching and the like.

PATENT SPECIFICATIONS RECENTLY PUBLISHED.

3771 of 1904. **Sole Sewing Machine**. Keats Maschinen Gesellschaft, Frankfurt on Main, a communication to W. Clark. February 15th, 1904.

The main object of this invention is to enable work of varying thickness to be stitched in a uniform manner, and to this end the work support is adapted to move vertically so as to adjust itself automatically to work of varying thicknesses and in accordance with the curvature of the lower needle, and also to regulate the tension on the threads, an adjustable thread catcher acting in conjunction with the movable work-support to regulate the size of the loops in accordance with the varying thickness of the work.

4051. **Fastening the ends of the Threads in barring, tacking, etc.** Singer Manufacturing Co., a communication to W. Fairweather. February 18th, 1904.

According to this invention the ends of the threads employed in forming groups of stitches are tied together in a hard knot. The invention is described as applied to a Singer B.S.O. machine, but it may be adapted to other lockstitch machines having either a vibrating work clamp or a vibrating needle. The last horizontal movement imparted to the work clamp or to the needle is in such a direction relatively to the direction of movement of the shuttle as to cause the next loop formed below the work to be twisted, and when the shutle has passed through such twisted loop the latter forms a "half hitch," or half knot, around the shuttle thread. Two or three half knots made in one place and tightened together form a hard knot. 20 claims are made.

5021. **Buttonhole Machine**. Singer Manufacturing Co., a communication to W. Fairweather. March 8th, 1904.

The primary object of this invention is to provide means for the production at will of either barred or unbarred buttonholes—the former having any desired number of stitches in the bar—and it also provides means for controlling the feed action at the ends of the buttonhole. 19 claims are made.

7095. **Imitation Hemstitch Machine**. Wm. Bowden, 13, Swan Street, Manchester. March 24th, 1904.

This machine embodies an improvement on the machine described in specification No. 1189 of 1900, in that the lacing thread is laid around the needles so as to produce the so-called "figure 8" stitch instead of a plain zig-zag lacing stitch.

8562. **Blind-stitch Machine**. D. Flanagan, 26, Oswald Street, Clayton-le-Moors. April 14th, 1904.

This invention consists essentially in means for adjusting the cloth-plate relatively to the needle, for raising and lowering said plate and turning it into and out of the working position, and for locking it rigidly in said working position, also in feed mechanism comprisng serrated feed discs. Nine claims are made.

25095. **Foldable Sewing Machine**. Compagnie des Moulins à Coudre, Coaticook, Quebec, a communication to G. B. Ellis. November 28, 1904.

The object of this invention is "to produce a sewing machine wherein the head and the driving wheel may be folded when not in use. Ten claims are made.

28910. **Work-clamp for Buttonhole Machines**. Singer Manufacturing Co., a communication to W. Fairweather. December 30th, 1904.

This work-clamp is adapted to stretch the fabric when closed thereupon, and the invention consists essentially in the combination with the usual spring-pressed clamping lever or carrier of a foot comprising two independent clamping jaws, each provided at opposite ends with lateral ears, and common pivotal connections intermediate said carrier and ears.

UNITED STATES PATENTS GRANTED IN FEBRUARY, 1905.

781840. A. C. Minghetti, Los Banos, Cal. Pin-holder attachment for sewing machines.

782208. R. Loeb, Camden, N.J. Ornamental (corded) seam.

782541. E. L. Bowers, assignor to the New Home Sewing Machine Co. Bobbin-case latch.

782543. E. M. Campbell, Wilkesbarre, Pa. Thread holder and cutter.

782858. T. Kundtz, Cleveland, Ohio. Drop-head cabinet.

783060. D. Mills, assignor to the Standard Sewing Machine Co. Buttonhole sewing machine.

783073. T. O. Quist, assignor to the National Machine Co. Button sewing machine.

783097. E. L. Bowers, assignor to the New Home Sewing Machine Co. Bobbin-case latch for sewing machines.

783411. J. Bigelow, Minneapolis. Looper for reversible chain-stitch sewing machine.

783412, 501, and 605. J. Bigelow, Minneapolis. Feed mechanism.

783694. F. J. Hudson, Weedsport, N.Y. Ruffling sewing machine.

783701. D. Mills, assignor to the Standard Sewing Machine Co. Stop mechanism for sewing machines.

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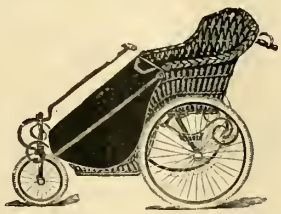
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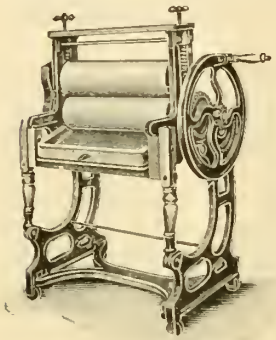
262, 263, & 264,

Bradford Street, & Green Street Works,

BIRMINGHAM.

W. & S. SUMMERSCALES' SONS,

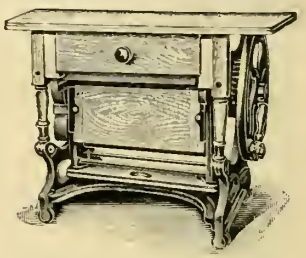
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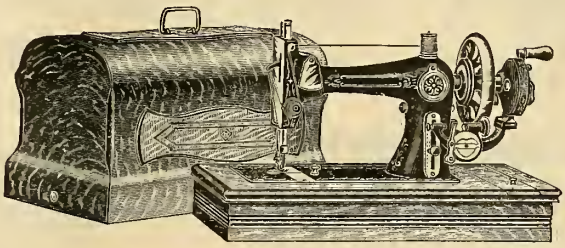
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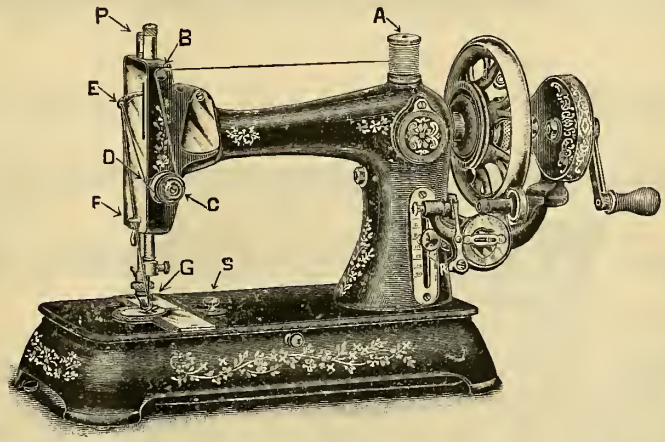
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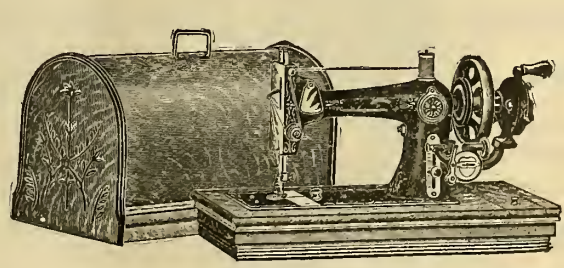
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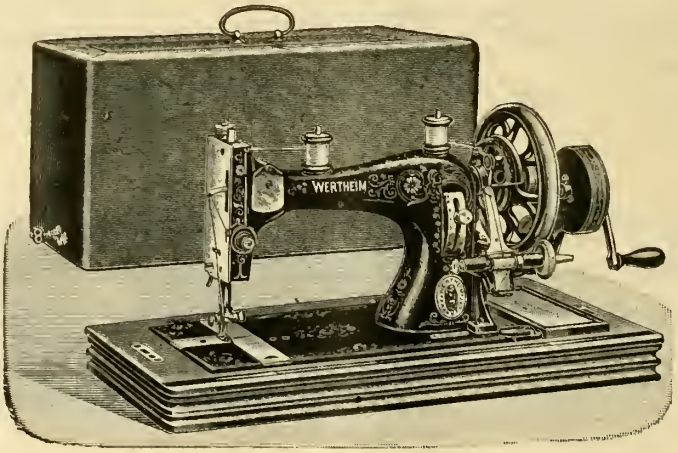
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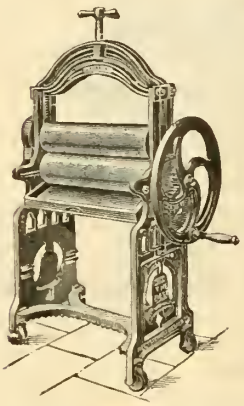
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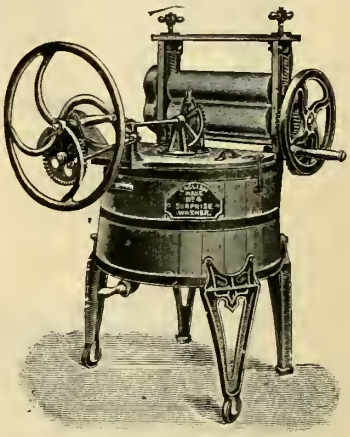
23, BUCKLERSBURY, MANSION HOUSE, E.C.

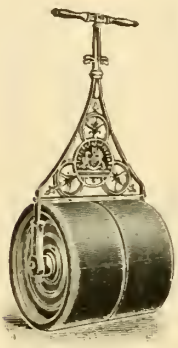
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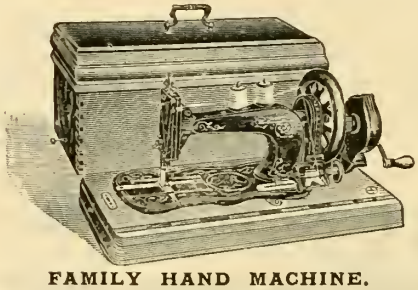
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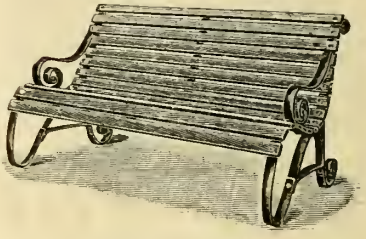




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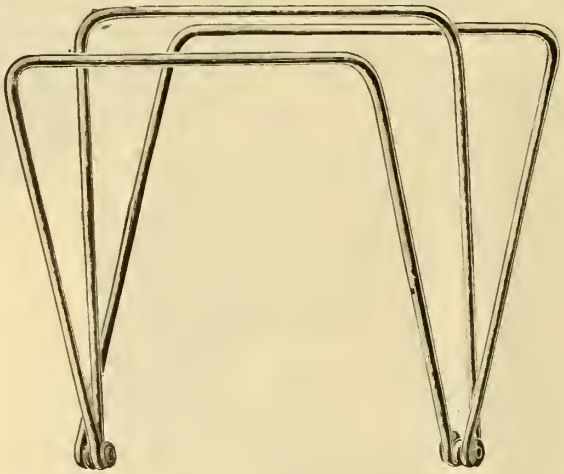
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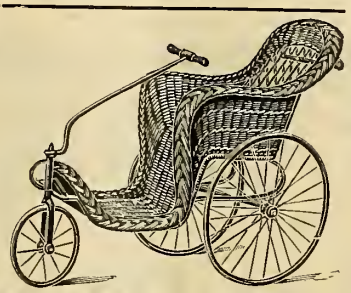
Wilson's Patent Shaft Hinges, With Bolt & Wing Nut.

Cowtan's Patent Shaft Hinges, With Self-locking Attachment.



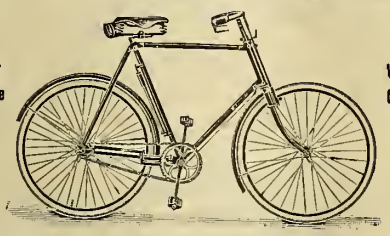
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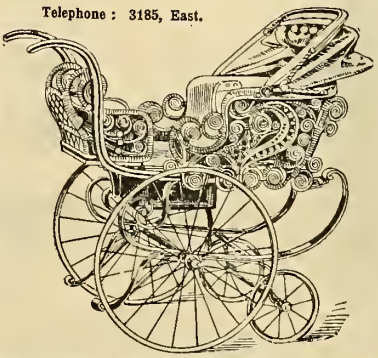
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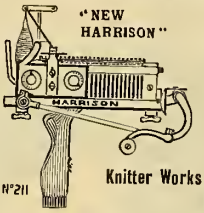
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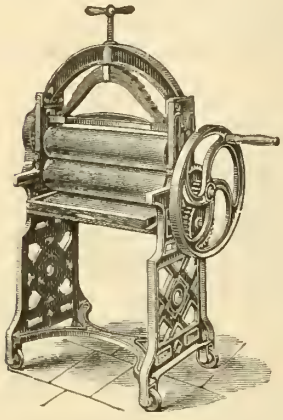
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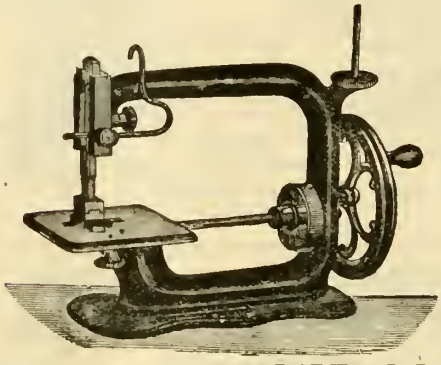
KIMBALL AND MORTON'S

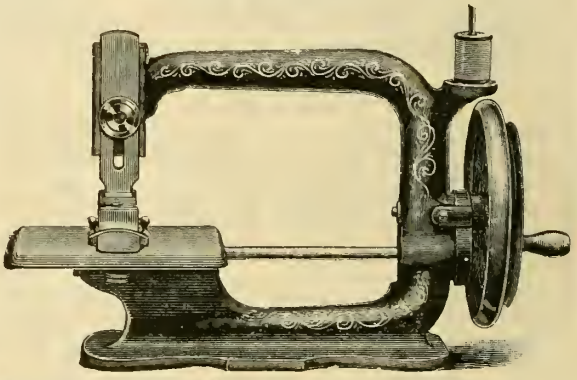
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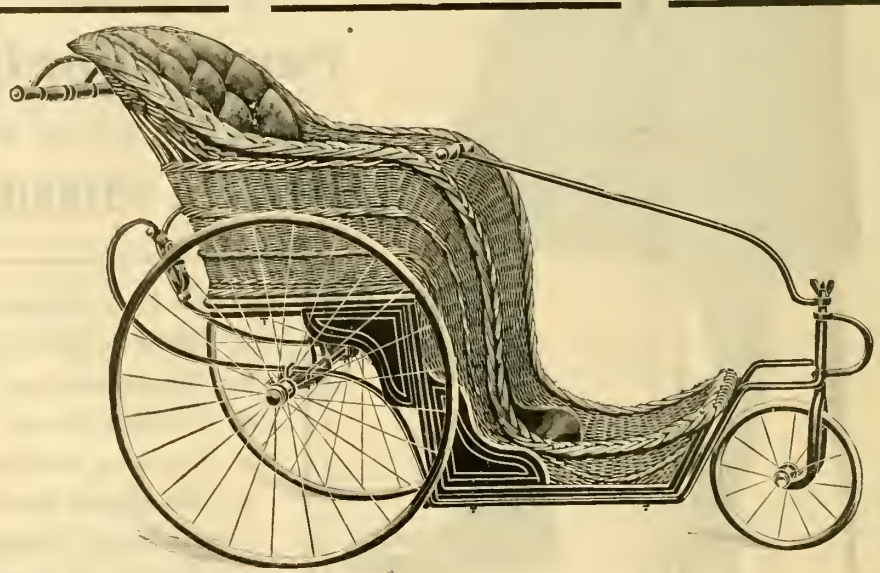


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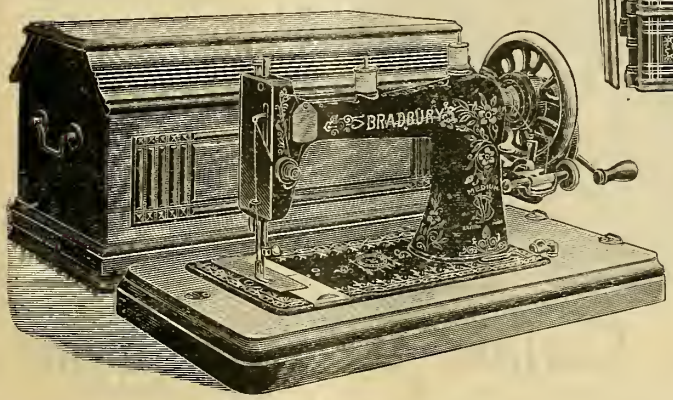
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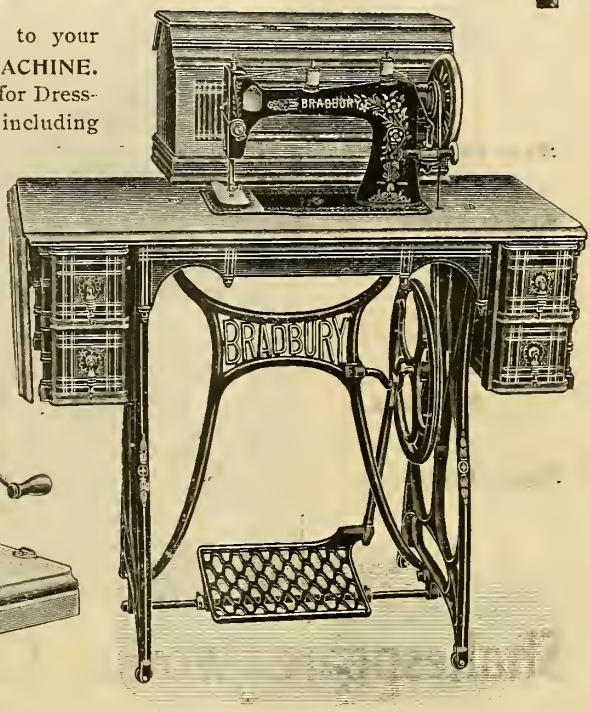
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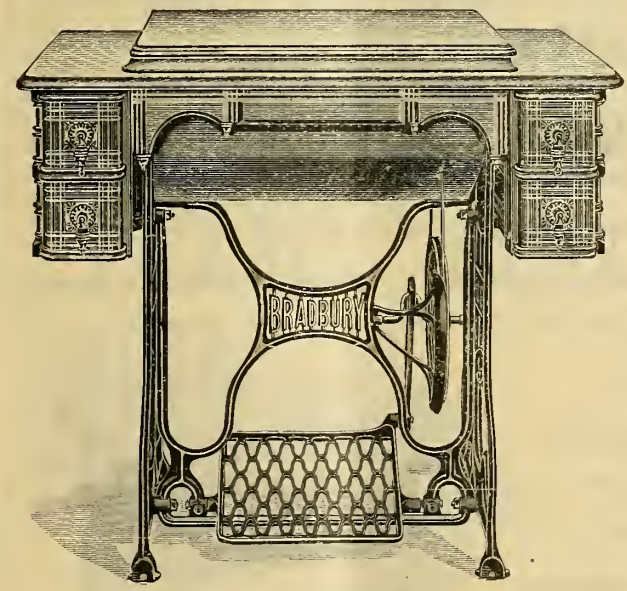
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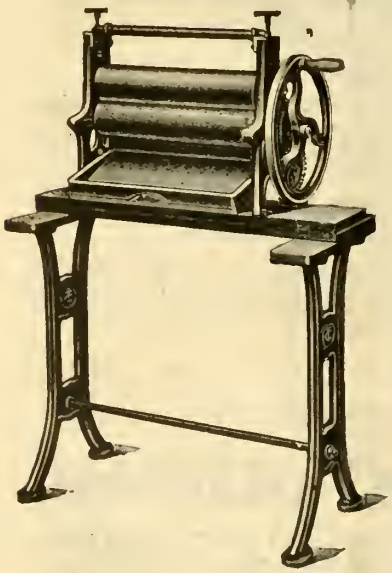
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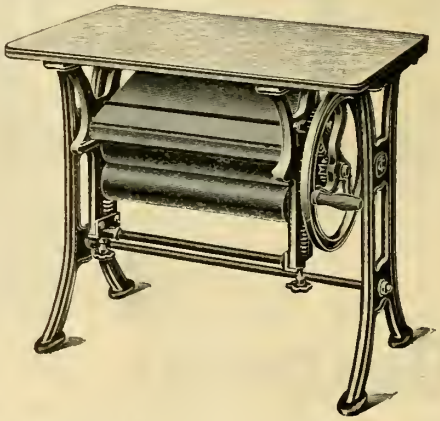
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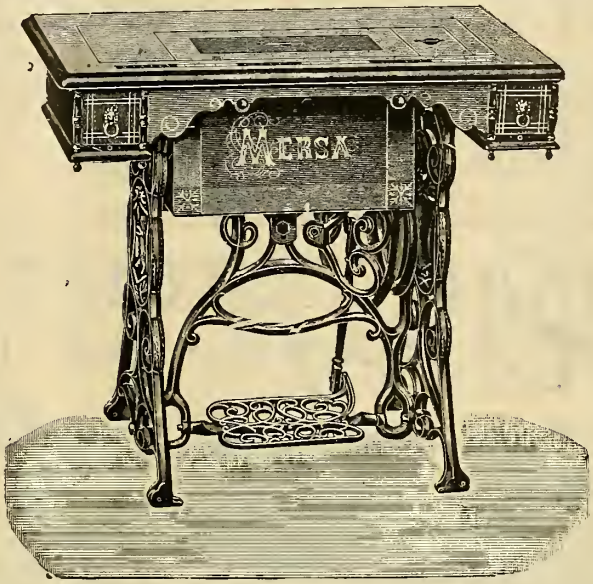
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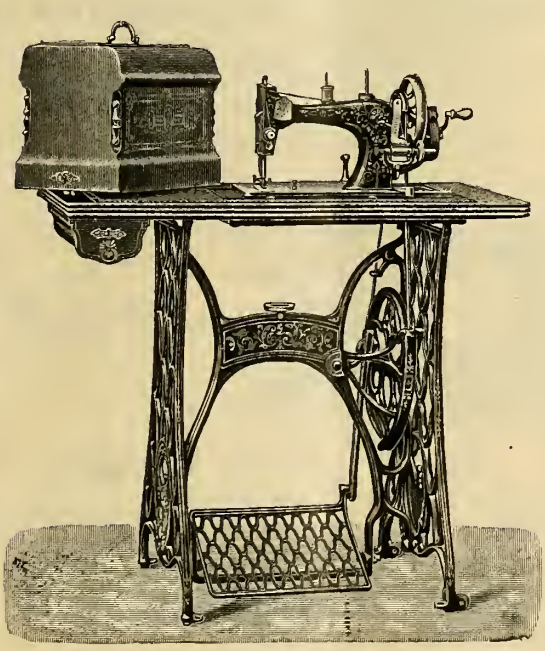
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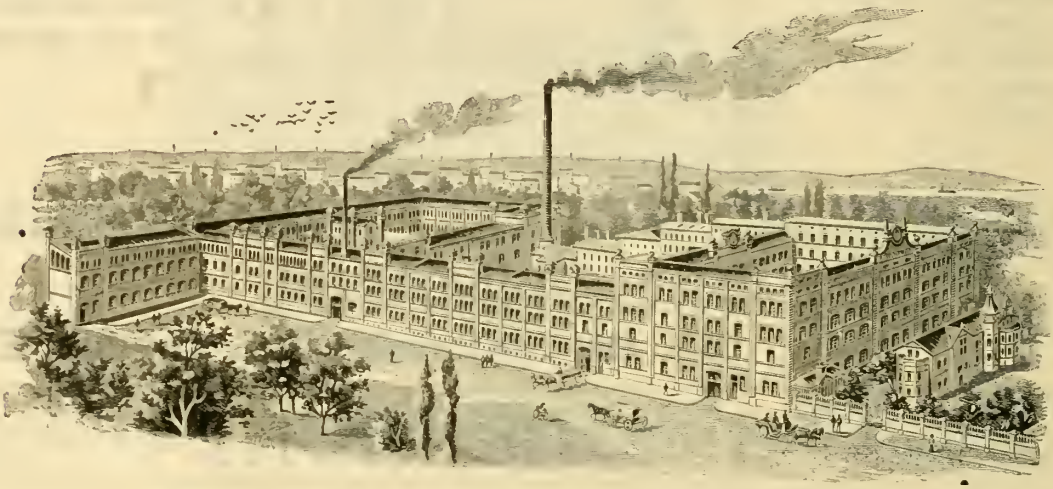
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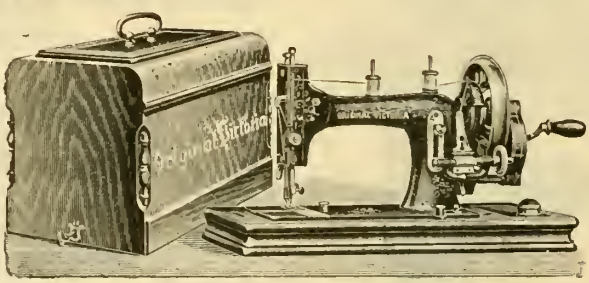
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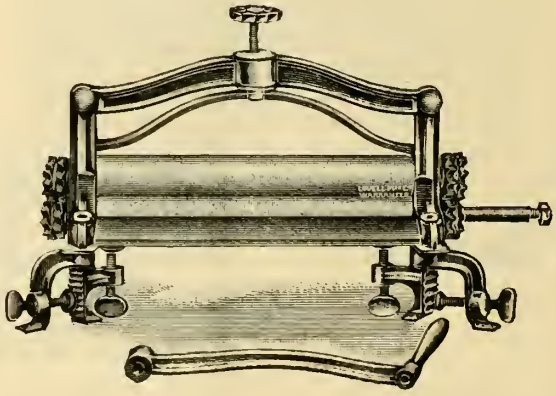
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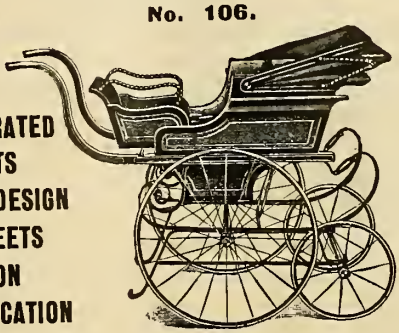


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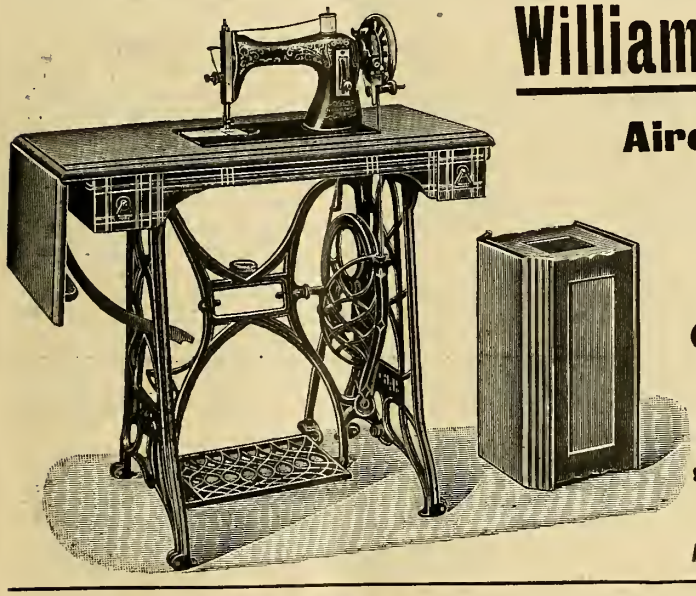
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Editorial Notes.

Price Cutting.

Our excellent contemporary, the *Furniture Record,* has been discussing whether or not price-cutting is profitable, and gives the following example to prove that it does not pay:—

"Two retailers show similar lines in their windows. The first introduces 'cutting lines.' He may accept less profit for himself, or he may insist upon his manufacturer supplying him at a lower rate. Whichever course he follows, the result is the same, viz., that the second retailer lowers *his* prices, and so on, in a vicious circle. The time comes when retail profits will not stand any more reduction, and then a similar line at a cheaper price is pushed. This not only carries less profit, but very likely displeases the customer. Again, a third retailer steps in and profits. The customer says, 'You can rely upon the goods you buy from C. It is better to pay a little more and get a good article.' Then the first and second retailers drop price cutting and set to work to try and win back their trade that has gone to C."

Salary or Commission.

The question as to which terms are the best for salesmen, salary or commission, has been again raised in the States, and by reason of the new Singer terms, is also being discussed in this country. Here is an extract from the *Sewing Machine Times* of New York:—"Fixed salary for selling sewing machines is a lazy expedient to save a little time and exertion. It saves a few figures, it saves a little thought, it lessens the work of bookkeeping, so the merchant, the manager, and the bookkeeper say it is best, easiest, cheapest; and the *poor* salesman says it secures him pay whether earned or not. And, most regrettable of all, the *good* salesman too often has reason to complain that as commissions are generally allowed and paid, his service is not fully recognised nor carefully recompensed, and therefore he prefers the smaller but sure average which a fixed salary gives. Let the *good* salesman have a commission that recognises all the results of his work—the amount and the character of his sales, the influence he is exerting and the benefit of his ability, and he will soon endorse what is here said. But the lump sum of three, five, or more dollars for each order accepted by an office clerk is not such recognition. It matters not whether the acceptance of the order is a hasty O K or a red-tape-bound examination; in neither case is it the equitable adjustment of a commission. The management is at fault—not the men."

Liability of Carriers.

This question is often troubling traders. A few days ago a dealer received a box of clocks and jewellery, and when he unpacked it some of its contents were found to be injured. He brought the matter to the notice of the carriers, and made a claim. But the carriers refused to admit liability, because, in the first instance, the box itself was not damaged, and, in the second, there was no notice on the box that its contents were frail. Most traders would have borne the loss without further effort, but in this case a claim was pressed. At first this was treated with contempt, but when it was pointed out that it was obvious that the contents of the box were frail, and the issue of a writ was threatened, the railway company climbed down, and paid the amount claimed. Our readers should gather from this that they should not give up their claim because the carrier declines to admit it, but if it is a fair one, proceed to the last stage.

Sewing Machine Woods.

It will come as a surprise to many to hear that timber for sewing machine cabinets is becoming very scarce in the United States. A new source of supply is suggested—Brazil—where the timber is State property, but can be had on favourable terms.

THE FLANAGAN SEWING MACHINE.

Last month a number of papers, including *The Times,* contained articles on the new Flanagan sewing machine. *The Times* report was as follows:—

"Two-Reel Sewing Machine.—A Manchester correspondent of *The Times* sends the following interesting account of a new patent. Speaking of the correctness of his information our informant says:—"As to the patent right itself, I have not accepted the word of the inventor without verification. I have had the machine examined by an expert, who was sceptical before he saw the invention." Since the first introduction of sewing machines enormous sums have been spent with a view to making a machine which will sew direct from two reels of thread, thus obviating the winding of spools and threading of shuttles, but until lately they have all failed. It has been left to a Lancashire mechanic to solve the problem, and experts declare that if it is put on the market in a thorough manner his invention will revolutionise the sewing machine trade throughout the world. The inventor is Mr. Dennis Flanaghan, a native of Tipperary, who has been in this country for 40 years. He has been connected with the sewing machine trade for 13 years, and his invention is the result of experiments which were begun in 1889. Owing to the machine sewing direct from two reels of thread, there is an absence of complicated mechanism, and in consequence of its simplicity there is no chance of its getting out of order. A remarkable feature of the machine is the very small number of parts required in its construction, and as the cost of construction will, comparatively speaking, be very small, it is expected that the machine will be put on the market at a price far below that charged for most sewing machines to-day. There are no vibratory or other erratic motions in connection with the machine, every movement being positive in its action. Owing to there being no spools to wind, there is no necessity for a loose balance wheel. A reel of cotton being regularly wound a pretty and regular stitch can be relied upon, while the double take-up gives an elasticity to the tension that is found in no other machine. The new invention sews perfectly on both fine and heavy materials. So simple is the machine that a fitter can put it together and have it sewing in less than fifteen minutes. This is an important item, as labour is the greatest cost in the manufacture of sewing machines. There is to be no public

flotation, as all the capital is assured. Land has been secured for the erection of extensive works in one of the Lancashire towns, and in the selection of the site the importance of obtaining one near collieries and a waterway has not been overlooked. The patent rights have been secured all over the world, and a large sum of money has been obtained for the French and Belgian patents. A company has been formed with a capital of a million and a quarter francs to work those patents, and premises are being prepared in France. That Mr. Flanaghan has realised what has been for many years the inventor's dream in regard to sewing machines is admitted by every expert who has examined and tested his remarkable invention."

The article in the *Manchester Evening News* read as follows—

THE INVENTOR'S DREAM.

REMARKABLE SEWING MACHINE. WORKING WITHOUT A SHUTTLE.

Since the first introduction of sewing machines the dream of the inventor has been to produce a machine which would dispense with the shuttle and sew direct from two reels of cotton. Large sums of money have been expended in making experiments, but until recently they have not been successful. It has been left to a working mechanic to discover the secret, and to make a machine which, in the opinion of experts, will, if put on the market in a thorough manner, revolutionise the sewing machine trade throughout the world.

THE MAN AND HIS METHOD.

The inventor is Mr. Dennis Flanagan, of Clayton-le-Moors, near Accrington. He is a native of Tipperary, and came to England 40 years ago. He has been connected with the sewing machine trade for 13 years, and since 1889 he has been working at the machine he has now produced, and which experts declare to be a remarkable invention. The complaint of users of sewing machines is that much time is lost in the winding of cotton on spools and the threading of shuttles, and they are likely to hail with delight an efficient machine which does not require the use of a shuttle.

In connection with Mr. Flanagan's invention one reel of cotton is placed in the usual place at the head of the machine, while the second one is secured under the footplate immediately beneath the feed. By sewing direct from two reels of thread the invention does away with the complicated mechanism required in other machines.

A MARVEL OF SIMPLICITY.

Indeed, a striking feature of the machine is its simplicity, and the fact that it is free from flimsy or delicate parts makes it practically impossible for it to get out of order. The machine has no vibratory or other erratic motions, every movement being positive in its action. Owing to there being no spools to wind there is no necessity for a loose balance wheel, while in consequence of a reel of cotton being regularly wound a pretty even stitch can be relied upon. Further the double take up gives an elasticity to the tension that is found in no other machine, while another feature of the invention is that every stitch is locked. To illustrate the simplicity of the machine it may be mentioned that the other day the inventor, in the presence of the writer, took it to pieces in six minutes and put it together again in a quarter of an hour, the only implement he used being a screw driver.

NOTHING LEFT TO CHANCE.

An expert, unconnected with the inventor, who has given the machine a thorough test, asserts that Mr. Flanagan has achieved what has hitherto been considered the impossible. "The whole thing is so simple," he says, "that one wonders why other people have failed to solve the problem of how to sew direct from two reels. To a firm employing a large number of hands the saving that can be effected by the abolition of the shuttle will be enormous. Carelessness on the part of a machinist in putting in a shuttle will lead to a machine being broken, but with this invention absolutely nothing is left to chance. I have never seen anything like it in my life before, and I am convinced that there is a great future before the Flanagan two reel."

NO PUBLIC FLOTATION IN ENGLAND.

The patent rights have been secured all over the world, but those for France and Belgium have been sold, and a company is being formed with a capital of a million and a quarter francs to work them. Premises for manufacturing purposes are being erected in France, and before very long the machines will be on the market in those countries.

There is to be no public flotation in England as all the capital is secured, and we understand that it is not proposed to dispose of any more of the patent rights. The present intention is to erect works in one of the Lancashire towns, and it is probable that a site will be selected near one of the waterways and in close proximity to a railway and a colliery.

The inventor declares that owing to the cost of production being very small, consequent upon the simplicity of the machine, it will be possible to offer the article for sale at a price greatly below that charged for machines at present on the market.

THE IDEAL COLLECTOR.

Not a few of our readers are interested in obtaining first-class collectors. We, therefore, give hereunder a paper which was read last month before the Edinburgh Credit Drapers' Association by Mr. Hay:—

Mr. Hay said that he had no doubt that, like himself, they all hoped and looked for the ideal collector. But though the consummation of their hopes was devoutly to be wished, he was afraid to many it would never be realised. They often heard the remark, what had become of all the good collectors that used to be on the road, and why could not men do as well now as those of 10 or 15 years ago? Those who made the remark never seemed to consider how times had changed during that period. The best of their collectors then were masters now, or were holding responsible positions. For himself, he believed there were within the ranks of their collectors as smart men as there were 15 years ago. (Hear, hear.) Undoubtedly, they could not show the returns that the older hands did, as there were now a dozen men for every one at the time he mentioned. (Hear, hear.) The competition in those days was hardly existent; there were only a few firms in the trade; no co-op. stores paying 4s. 6d. per pound dividend. In those days the collector could not help his book increasing; but the question was, could he do it now? He had no hesitation in saying that these older collectors placed under existing conditions, could no more make their way than many of the present day collectors. Ten years ago, even, it was difficult to obtain a collectorship; but to-day they had only to turn to any of the evening papers to see vacancies advertised; there always seemed to be a demand for collectors. This was due to the great number who were engaged in the trade, and the masters dividing up the book list one man collected into two or three, as undoubtedly employers were now finding that it was more profitable, where a number of men were employed, to have smaller books, rather than the large books formerly collected by one man. The collector had not now the work of his predecessor; therefore, he was better able to devote his attention to his customers, more time to look after the bad and lost ones, and thus save many accounts which the older collectors would have allowed to go, owing to the lack of time. Another thing, the older collector having a large collection, the bad payers would not be felt to the same extent as with the collector with the small book. Now, what was an ideal collector? He did not expect much, yet the little he expected was sometimes very much wanting. He expected a collector to be always punctual at his work in the morning; he did not believe in a man coming in ten minutes or more late. He expected him to be clean and tidy in his appearance. He did not want him to come in with the appearance that he had only given his face a rub with a wet cloth—(laughter)—and creating the suspicion that he had had to run without his breaks-

fast, and that he would return to the house for it before he commenced his collections. He did hate to see a man with a half dirty collar, whether he was smart or not; and rarely did they find a smart man with such—(hear, hear)—as the personal appearance was often indicative of the moral and mental calibre. He did not expect a man to be a rigid abstainer, but on no account would he countenance a man who took intoxicating liquors during his work hours. (Hear, hear.) An ideal collector must be sober, energetic, punctual, attentive to business, endowed with common sense, truthful, and resourceful, and honest between employer and customer. (Applause.) He would expect him always to give the benefit of the doubt to the employer when introducing business with a doubtful customer. Such a combination of qualities were to be found in many men, and those who got collectors of this stamp should see that they held them fast, as such men can command a wage anywhere. Such men were a credit to any firm. He knew many a good man who had been driven from the trade by falling at first into the hands of an employer who could not appreciate his services. It was a pity that any good men should be lost to their trade, as undoubtedly no trade was more dependent on its employees than the Credit Drapery. They could not afford to lose good men; they were scarce enough already. In the ranks of the collectors there were many undesirables, dishonest, lazy, deceitful, fly drinkers, and incapables. There were also honest, sober, decent fellows who plodded on from year's end to year's end, but who were unable to do much business; they allowed the best customers to pay out, and give their trade to another firm with a more energetic collector. Such men were a loss to whatever firm employed them, but it was wonderful how long such collectors remained on the road. They got dismissed from one firm only to be taken up by another, and in course of time they showed marvellous ingenuity and energy in getting new situations—ingenuity which, if it had been shown in their calling, would have served their employers well—(hear, hear)—and kept them from floating up and down. Undoubtedly, in his opinion, the status of the collector was advancing. He heard of a collector in Glasgow being paid 70s. a week, but he could not show a return for it. He might be wrong, but so far as he could judge, they had reached the climax of collectors commencing business for themselves. (Hear, hear.) As time went on, he believed that fewer and fewer would commence business, as the difficulty would become greater and greater as far as capital was concerned. Year by year they found a decreasing return on the outstanding accounts, and where £100 was sufficient to set a man away not so long ago, any one commencing business now with such a capital would be in difficulties before very long. The wholesale houses were also becoming more strict in regard to granting credit; therefore, many of those who would have started business for themselves had conditions remained as formerly, would now remain in the ranks of collectors. (Hear, hear.) Therefore, let the employer try to raise the status of these men; let them see that they (the employers) appreciated their services; let them not be niggardly in their payment; let them feel that their position was secure with them. On the other hand, let them purge from their ranks at as early a date as they possibly could all undesirables, for such brought the trade into discredit; they were a nuisance and a loss to the firm that employed them. In many cases the customers would judge of the firm by the standard of the collector it employed; therefore, let them be such that they needed not to be ashamed. (Applause.)

A long and interesting criticism followed. Mr. Carrol said the paper had been a very interesting one. The ideal collector, he was inclined to think, was like the poet, born, not made. (Hear, hear.) They might give some men any amount of instruction they liked, and they would never be successful. Undoubtedly it was more difficult to get a business now than 15 or 20 years ago; accounts crept up, and they got less money in proportion to the amount of capital involved. He was not quite sure that what Mr. Hay had said about men starting business having reached its high water mark, as he thought a man who had been successful in making a book would still get command of sufficient capital to allow him to start. (Hear, hear.)

Mr. Robson said in regard to collectors starting business, his impression was that a collector who had been successful in that would be supported by the wholesale houses.

Mr. Scott remarked that there was one point on which he differed with Mr. Hay, and that was that the collector need not be a total abstainer. He (Mr. Scott) held that if anyone required to be an abstainer it was the collector. (Hear, hear.) If their collectors were not abstainers, there was great temptation; they were very often tempted to go into public-houses for the sake of getting an order, and orders got under the influence of liquor were not worth much. (Hear, hear.) He thought the greatest thing they had to contend against was the cheapness of credit. People were served now who 15 or 20 years ago would not have been looked at.

Mr. Peace said that they would all like to have ideal collectors; the difficulty was to get them. It was well-known to the members that he was a total abstainer, but although this was the case, he was not quite prepared to go to the length of Mr. Scott and insist that his collectors must be total abstainers. No doubt there was a greater temptation to a man who was not a total abstainer, but he would hardly go the length of saying that the ideal collector must be an abstainer. He thought that the question of agreements was a most important one, and was deserving of very great consideration by the society, with the view of seeing whether they could not come to some sort of an understanding.

Mr. Lawson, of Lawsons' Ltd., followed with a long and interesting criticism, all the more important from the position occupied by his firm in the Credit Drapery trade, being the largest in the country, with agencies all over Scotland. He said he would like to make some remarks in comment not only on the paper, but on the criticisms which had been made. The old-time collector was like the old-time domestic servant — he had disappeared. (Hear, hear.) He remembered distinctly as a lad of taking up one of these old-time collector's duties—he did not know what led him into it. The result was that he had to buy a new pair of pants once a week; the weight of the silver he carried made so many holes. (Laughter). He was referring to a round in the Falkirk district. There was nothing like it now. The half of the people with whom the firm did business they never saw; the collectors simply lifted the "sneek," walked in and lifted the money, which was lying ready for them on the table, and walk out again. It was impossible to do that nowadays. If they wanted to do business now, they must concentrate; it was no use allowing a collector to go at his own sweet will all over the city or district; but they must concentrate his energies within a certain radius. (Hear, hear.) That, he believed, was one of the reasons of the success of Messrs. Lawson. As to total abstainers, while as employers he did not think there was a total abstainer in the whole concern, they made it a rigid rule not to employ a man unless he was a pledged abstainer; that, of course, applied more particularly to certain districts. And he had noticed that the best returns were by, and the best collectors in their trade were total abstainers. These men were above temptation at New Year time and other times, when so much liquor was going. Another thing, every man they employed had to come under an engagement, and he must pledge himself not to engage in any similar business or calling for at least twelve months after he left the firm. To many that might appear a harsh condition, but they insisted on it simply to allow the people that had been dealing with them to pay out. They also insisted on a cash security from all their travellers. The mere fact that a man had saved that deposit was guarantee that the man had some "smeddum" in him to begin with. In the second place he was afraid to lose it, and it made him careful. Temperance on the one hand, and a cash security on the other, if they had these with their collectors, they were pretty safe. In conclusion, he said that if at any time any of the members wanted information which the firm from their

position was able to give, they would be only too delighted to give it. Now that they had decided to be members of the association, it would be ill done if they did not help it in every way possible. (Applause.)

Mr. K. Lamond said he believed in the collector being a total abstainer. There was no two doubts about it that there was an enormous temptation put in the way of their collectors, and it was certainly much safer for a man never to touch liquor at all. As to the old-time collector, about which so much had been said, nearly all the collectors who were on the road when he was were now masters. They did work in those days. (Hear, hear.) It was not starting at nine o'clock and dropping off at about four or five; it was plod, plod on to the last minute. He never thought the day too long if he could get returns for it. Of course, they had not the competition then; they got business easier, and payments were better. He believed they had now reached the climax in which collectors would now commence business. If any of them liked to compare the returns which had taken place in the last seven years, they would find a constant fall and shrinking taking place. Before, it was no uncommon thing for books to show returns of 125 to 130 per cent. on their debt every year. He questioned much if there was any firm in Edinburgh which could produce their books and show 100 per cent. on his returns for the year's work. In his time they got a deposit of £1 for a suit, and a 2s. a week payment; now the most they would get was less than a £1 deposit and probably one shilling a week payment. It followed that the start in business must be on greatly shrunk drawings, and consequently it was necessary to have a larger capital. Another thing was that when he started the wholesale houses were anxious to start men, but now they were more cautious; they had been severely bitten in several cases. (Hear, hear.)

Mr. Harper thought that it would be a good thing if they could have some agreement, so that they would be able to find out the capacity of a man. He favoured the paying of a small sum, and giving a commission on drawings.

The Chairman, in summing up the discussion, said he thought the ideal collector was very like trade at this particuar time—very difficult to get. (Laughter.) The ideal collector was not the man who brought in the most money, because it was an easy thing for a man to bring in money if he was allowed to throw away as much goods as he liked; it was the man who made the fewest debts in proportion to the amount which was out. He thought that the collector was too well off nowadays. He did not know whether it was because of so many young lads starting, but of late years the collectors had been allowed to think far too much of themselves. He knew when he went to the trade twenty years ago he had only 7½ per cent. on his collections, and he considered himself fairly well off. A man now considered he had not too much if he got the double. He thought the reason why they had so many useless collectors was because of so many young hands starting—previous to the starting of this association—and inducing other men to come to them by offering them big wages without testing them. (Hear, hear.) The collectors had far too big a share of the profits. The collectors thought if a man was paid 25s. or 27s. a week for bringing in £10, the employer must have a big profit, or otherwise he would not pay that; and so this very often led them to start for themselves. He thought a good man, if he was prepared to work, could do a business yet just as well as in the old times. And he was not sure that the times were not even better for their trade; their trade was now better known, and they could now call upon people where before they would never have thought of it. (A voice: "The trade was more respected.") He thought it was quite possible to turn over their books once and a half in the year. There was no question that the great majority of collectors did not work half their time. He thought it was soon enough to pay a man a wage when he was worth it. (Hear, hear.) As to the question of abstainer versus non-abstainer, he did not insist on his men being pledged, although they had to be strict and steady. He must candidly say that most of the Good Templars he had had were worthless. The association had adopted a resolution against taking each other's men, and he had no doubt in time this would improve matters. (Hear, hear.)

CYCLE ADVERTISING EXTRAORDINARY.

JUDGE CALLS IT A SWINDLE.

The growing practice of traders to advertise their wares in a manner which is not only questionable but positively fraudulent, should certainly be stopped. It has been obvious for some time that Symonds' London Stores, Limited, of City Road and branches, have been putting out a class of advertisement of a risky order, and on April 13th they had to submit to a severe lecture from His Honour Judge Edge sitting at the Clerkenwell County Court. They then appeared as defendants in an action brought by Dr. Charles Granger Brown, of Canonbury, to recover ten guineas for breach of contract.

The plaintiff conducted his case in person, and said that he received from defendants an undated circular addressed: "Esteemed Recipient,—Do you want a bicycle? If so, now is your opportunity. We have set aside 1,000 of the latest model 'Royal Worcester' bicycles, lady's or gents' model, which we are actually giving away as a great advertisement to our business. We enclose a list of 66 persons who have received these bicycles absolutely free during the past few days, and we have already booked the names of 347 other winners whose machines are being fitted to their specifications. We have decided to give you the opportunity to gain one by writing the enclosed set of six proverbs correctly. Or if you can only write four, we shall give you a four guinea phonograph outfit or sewing machine."

The circular stated that for two proverbs sent in correctly, the sender should receive a merchandise allowance of £2 from our No. 2 catalogue, and went on to say: "You may wonder why it is that we select you as a person to whom we offer the privilege of gaining such a gift as a ten-guinea bicycle. The reason is that you will naturally prove very helpful to us, as you will speak about us to your friends. Do not lose any time, otherwise you may be too late."

Judge Edge: Are these proverbs the proverbs of Solomon?

A circular containing them was handed up. One of its headlines was, "Study well and win." The proverbs ran:—

1. H-nes-y is — B-st P-licy.
2. A R-ll-ng St-ne G-th-rs no M-ss.
3. L-ok —re Y— Leap.
4. Ne-er L-t — A-gry Pas-ions R-se.
5. A P-nny S-v-d is — P-nny —
6. Never — — Till T-morr-w wh— you c-n do to--d-y.

Judge Edge: This is a most tempting offer. I could have succeeded here myself. (Laughter.) You had no necessity to refer to the proverbs of Solomon. (Laughter.)

Plaintiff said he completed the list and sent them in. Another undated circular arrived, which stated: "Esteemed Contestant,—We have received your list of proverbs, and are glad to inform you that by your promptness and cleverness you have become a winner. To entitle you to the prize, it is now necessary that you return the enclosed subscription form to us, with a crossed postal order for 2s. 6d., which entitles you to receive our publication, 'Pleasure,' for six months and the coupon benefits accompanying.

"We expect to give away the full quota of 1,000 Royal Worcester cycles by Christmas, also a large number of other costly rewards. This is expensive to us, but is making our reputation far and wide."

Another portion read: "We shall do by you exactly as we have promised. We want you to feel that we are the most liberal trading establishment with which you have ever dealt."

Plaintiff sent the postal order, but not receiving the bicycle he went to defendants' establishment. They said they would give him a £12 bicycle if he paid

£10. On suing them he received a communication, in which defendants said: "We cannot suppose that you mean this seriously." It went on:—

"In the first place four proverbs as given by you are absolutely incorrect, and we can easily prove the same by literary authorities.

"You seeem to shut your eyes to the very clearly printed statements on the form that you filled out. It is thereon stated that only the proverbs as originally written by their authors would win a bicycle. For example, 'A penny saved is a penny got,' is correct and provable, but you have given the modern popular altered version which is incorrect, and against such versions you were plainly warned. Pray give the enclosed copy of the original form to your solicitor. He surely will need it to conduct your case.

"We wrote to you that you were a winner. So you were, but you must not dare pretend, as set forth in your summons, that we have written to you that you won a bicycle. There were three different kinds of prizes, and in stating that you were a winner in the competitioin we were quite correct.

"If you were an ordinary labourer and could not read English understandingly, we would simply defend this action in the ordinary way and win it, as we have on previous occasions. But inasmuch as you are a registered medical practitioner, and obviously educated, we are bound to assume that you have some purpose—probably of self-advertising—in bringing such a frivolous action.

"You therefore make it necessary for us to employ not only our solicitors, but competent counsel to defend the action, and in winning we shall certainly call upon you to pay all the expenses, particularly as by your allegation that your list of proverbs is complete and correct you force us to subpœna literary persons to prove what are the original proverbs.

"We appreciate the fact that it is a severe restraint upon medical men that they are not permitted to advertise in the regular way, but surely we do not intend to permit you to carry out this obvious attempt to gain publicity on an absurd action. Your own solicitor, if he goes into the case, will, we are certain, advise you that you cannot succeed. We have offered to return your 2s. 6d., and we repeat the offer.

"Or, without prejudice, since you are entitled to a £2 allowance, and seem desirous of receiving a bicycle, we are willing to supply you with a good one upon payment of £2 5s. 6d. in money.

"If you intend to proceed we want to know to-day, and shall arrange forthwith in the matter of solicitors, counsel, and expert witnesses."

Judge Edge: I should think it will be defendants who will gain the most publicity in this matter. Addressing the man who answered the summons His Honour asked:

Have you these literary experts here?—No, only myself.

Or solicitors?—No.

Or counsel?—No.

Defendants' representative (to plaintiff): Do you say that all your proverbs are correct?—You told me I was correct.

Judge Edge: You tell him he is a winner. Why did you say that if his proverbs were not correct?

Defendants' representative said plaintiff was wrong in the one "Look before you leap." It should be "Look 'ere you leap." The one "Never put off till to-morrow what you can do to-day" should be "Never leave that till to-morrow what you can do to-day." Plaintiff only had two correct, and was not entitled to a bicycle, but to a third prize.

Judge Edge: You had his 2s. 6d., as you have no doubt had hundreds of others.

Defendants' representative: You can see it all on the form.

Judge Edge: Yes, and I can see the swindle as well.

Representative: These competitions have been running for some time, and we have given all the prizes as stated.

In reply to the Judge, another representative of the company said 140,000 5s. shares were issued. There were ten shareholders in the company, including himself and the other witness. The departmental managers were included amongst the remaining shareholders. The debenture shareholder who had £5,000 worth was the person who originally carried on the business of Messrs. Symonds. "We have awarded everything fairly and honestly," added the witness.

The Judge: Well, you must pay plaintiff the full ten guineas, with costs, and pay it within seven days. I believe this to be a swindle—and a huge swindle—and this letter of yours is a most impudent and bouncing letter, intended to frighten plaintiff from taking proceedings and exposing your methods. I hope the Press will take notice of this swindle. It is a pity that persons who see these announcements do not recognise them as swindles, and refuse to have anything to do with them. Perhaps thousands of persons have sent their half-crowns, and the thing might have gone on had it not been exposed in Court.

Judgment for the full amount was entered for plaintiff, with costs.

At the rising of the Court on April 14th Mr. Shakespeare, barrister, said he wished to make an application on behalf of Symonds' London Stores, Ltd., with reference to the above.

Counsel said he had been instructed that his Honour made some strong comments in giving judgment, and such comments, of course, reflected somewhat seriously on his clients.

The Judge: I intended them to be strong. The whole thing seemed to me to be a trap for the unwary.

Counsel: Having regard to the weight which your Honour's words will have, it must be a serious thing for my clients. Your Honour knows that the only persons who defended the case were some representatives of the firm.

The Judge: One said he was the managing director, and the other the secretary.

Counsel: They were under the impression that the action was not going to be proceeded with.

The Judge: They did not say so, and made no suggestion of it. My attention has been drawn to a letter which they have since sent to one of the newspapers. In it they state that the action was practically undefended in consequence of a telephone communication received from a person calling himself the plaintiff, and stating that the case had been withdrawn. Not a question was put to plaintiff, and not a word mentioned about any such telephonic message. I have a strong opinion upon it.

Counsel: No doubt a mistake has been made, and the company have had to suffer for it. We sent a letter asking if plaintiff intended to proceed with the action, and asking for the name of his solicitor.

The Judge: They wrote a letter which I consider to be a monstrous letter, trying to frighten plaintiff from proceeding. Both to their bouncing letter and subsequent telegram plaintiff did not reply, so they had no ground for thinking he was not going to proceed with the action. Have you read the letter in which they talked of employing solicitors, counsel, and of how they would subpœna literary persons to prove their statement as to what the proverbs should be?

Mr. Shakespeare: I have seen the newspaper report.

The Judge: I don't expect the newspapers had room to print the entire letter. As near as I remember it covered several pages of quarto, and was typewritten. It was a most outrageous letter, and in getting no reply to it it is idle for them to say that they thought the action was not going to be defended.

Counsel said that, according to his instructions, if all the facts had been before his Honour it would have put a different complexion on the case, and it was on that ground that he now applied for a new trial. If such were granted the facts he hoped to put before the Court would be such as to counteract the injurious effect which his Honour's remarks must necessarily have upon the company's business.

The Judge: If it is re-tried I hope it will come before a jury. But what are the facts which you say could have been put before me?

Counsel: We say there was nothing to lead plaintiff to believe that he was the winner of a bicycle.

The Judge: What! Then how is a person to cor-

strue a reply which says, " We are glad to inform you that by your promptness and cleverness you have become a winner "? They say in their first circular, " Do you want a bicycle? " and go on to state that they have set aside 1,000 of the latest model Royal Worcester bicycles, which they are actually giving away as a great advertisement. Then they say, " We give you an opportunity to gain one by writing the enclosed set of six proverbs correctly. Then they notify him that he is a winner. Winner of what—but a bicycle?

Counsel : We say that all his replies were not correct. Then, as stated in the circular, there are three kinds of prizes—a bicycle, phonograph, or £2 worth of merchandise. The company certainly do say " You are a winner," but there are three classes of prizes, and he was entitled to one of them.

The Judge : It seems to me that no one could read a circular like that without being impressed with the fact that the company were declaring him the winner of a bicycle.

Counsel said his instructions were that 85 bicycles had been sent out this year, and 35 were in course of construction. Also that 91 phonographs had been sent out and 28 were still to go out.

The Judge : But how are you going to prove that—by calling each of the 85 persons who have received the bicycles and the others who have received the phonographs?

Counsel : I could call the men who dispatched them, and I have a bundle of letters here from the recipients. I ask that we be allowed to pay the £10 10s. and costs into court within seven days, but that it be not paid out to plaintiff until the case has been re-tried. And with the facts I can put before you at the re-hearing perhaps your Honour will come to the conclusion that we do not merit the remarks which your Honour was prompted to make yesterday.

The Judge : If I have done an injustice I would do the utmost I possibly could to rectify it. But the difficulty here is that all the facts you have mentioned were within the knowledge of defendants before the trial, and the rule followed by judges is that if evidence which could have been produced at a trial, and was not produced, then they will not grant a new trial on such ground.

In the end the judge said he would consider the application, but he could not offer any encouragement.

At the next sittings of the Court, Mr. Shakespeare applied for a re-trial, stating that the grounds of his application were that defendants were taken by surprise, and for that reason they were not represented legally. Had they been prepared they could have put facts before his Honour which would have shown their complete *bonâ fides* in the matter. His Honour's remarks had had such a serious effect upon their business that they had been compelled to issue a special circular to their numerous customers stating the true facts of the case.

Plaintiff, he contended, never was a winner of a bicycle. Three prizes were offered, and as he only answered two proverbs out of six correctly, he was entitled to a third prize, viz., £2 worth of merchandise.

The Judge : You invite him into a competition for a bicycle. Then you write back and inform him that through his cleverness he is a winner. Winner of what? If not a bicycle then he is the victim of a trick. Defendants write to him as " Esteemed Contestant," but they don't appear to hold the doctor in much esteem now. (Laughter.)

Mr. Shakespeare : However they addressed him that does not entitle him to a judgment to a contract which he has not fulfilled. Counsel added that he himself had received a number of letters stating that his Honour could not have known all the facts or he would not have taken the course he did, whilst the defendant company had brought into Court a bundle of letters from the heads of well-known colleges, clergymen of the Church of England, Nonconformist ministers, and other people in good position, expressing complete satisfaction with their business with defendants. The writers said they understood the contract, and Dr. Brown must have understood it, for the three classes of prizes were clearly referred to in the circular.

Judge Edge : And I have received 60 letters expressing the most extreme dissatisfaction. There are charges made in some of those letters which ought to be investigated elsewhere. Some of the correspondents appear to be under the impression that I have merely to read their letters and order their money to be returned. (Laughter.)

Mr. Shakespeare : I would again point out that your Honour's comments have had a most serious effect on our business. Although we have had letters of sympathy, we have had an enormous number of letters, some from solicitors, threatening action. It has made us the subject of blackmail, and has imperilled the stability of a business which has hitherto been carried on in a satisfactory manner and without complaint. Our property, our prosperity, and business is seriously endangered. I would point out that our magazine " Pleasure " has a circulation of 150,000 per month.

Judge Edge : It seems to have given anything but pleasure to a good many of the competitors, judging from their letters. (Laughter.)

Counsel said that not only did they forward their prizes according to contract, but as a proof of their generosity and straightforwardness defendants sent last year's unclaimed prizes as a gift to Dr. Barnardo's Homes. Plaintiff would have had a bicycle had his answers been correct, but " Honesty is the best policy " and " A rolling stone gathers no moss " were the only two he sent in correct.

Hayward's " Book of Proverbs " showed that " Look before you leap " should be " Look ere you leap." " Never let your angry passions rise " was, according to Isaac Walton, " Never let such angry passions rise." " A penny saved is a penny earned " was given by Fielding as " A penny saved is a penny got " ; whilst according to " Richards Almanack " of 1757 " Never put off till to-morrow what you could do to-day " should be " Never leave that till to-morrow which you can do to-day."

Judge Edge : The easy proverbs are given first. That was one of the elements which led me to say this was a trap for the unwary. Why did they not reply—" Esteemed Contestant,—All your answers are wrong except two "? Would he have parted with his half-crown? Instead of that they proclaim him a winner; and I look at the impression this must make upon the unwary.

Mr. Shakespeare : He is suing upon a contract, and he cannot succeed unless he shows that he has fulfilled it. Your Honour, I submit, cannot read the contract in parts.

The Judge : I do not read it in parts. You compliment him that he is a winner and you ask for 2s. 6d. That was clearly a ratification of what he had gone in for—a bicycle.

Mr. Shakespeare appealed to his Honour to allow the matter to be thoroughly gone into, so that defendants might have an opportunity of removing the stigma which his Honour's remarks had imposed upon them.

Dr. Brown, the plaintiff, was in Court. He produced a bundle of 300 letters addressed to him by people who complained that they had been swindled.

The Judge : Then they are not complimentary?

Plaintiff : They are all complimentary to me for bringing the matter into Court. I am sorry I cannot reply to them all.

He wanted very much to read one particular letter, but Mr. Shakespeare said that if that were allowed he should claim the right to read the letters received by defendants expressing satisfaction.

The Judge said he could not allow Dr. Brown to read the letter.

Mr. Shakespeare : Plaintiff's letters, I submit, make the necessity of a new trial all the more apparent.

After an argument lasting nearly two hours,

His Honour said the summons was served on March 29th, and the hearing was not until April 13th, so defendants had ample time to instruct their solicitors and counsel to get their literary experts. Why did they not get some of the people who had written to them expressing such satisfaction with their competition and its results? The true fact remained that by an insulting and bouncing letter they tried to bluff the doctor from

The Standard which others Imitate

ORIGINAL



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Equal to any.

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proceeding with the action. He (the Judge) was certainly incensed at the tone of that letter, as it was full of the most insolent abuse. As to defendants' system he (the Judge) had it pointed out to him only that morning by a gentleman of standing that it might have a bad effect on young men in offices, and he gave him an instance where this had occurred. Defendants had not shown that they had been misled in any way by the trial, and his conclusion still remained the same—viz., that this was a trap to catch the unwary, and from that conclusion he did not recede. Therefore the application for a new trial would be dismissed with costs for Dr. Brown.

The result was received with sturdy applause from a crowded Court. In spite of the officers' commands for silence the applause could not be checked for a few seconds.

Mr. Shakespeare then asked if his Honour would stay execution, pending an application to the High Court.

Judge Edge: I will not assist you in any way whatever. (Applause.)

Plaintiff asked if his Honour would call the attention of the Public Prosecutor to the case.

Judge Edge: You are in a better position to do that than I am.

Mr. Shakespeare: We should not object in the least.

PLEDGING STOCK BY CANVASSERS.

ORDER FOR RESTITUTION.

At the Clerkenwell County Court on April 7th Mr. Sidney Smith, pawnbroker, of Upper Street, Islington, was sued by Messrs. Leicester and Co., the well-known canvassing firm, of York Street, Twickenham, for the return of a lady's gold watch.

The plaintiff said his firm let out watches to travellers to sell on the monthly payment system. They had in their employ a lady traveller named Fanny Mason, who came to the office one day and said, "Here are some pledge-tickets for things I have pledged." She put them down and immediately decamped, and he had heard nothing further of her. The Swiss lady's gold watch which has been pawned with defendant he identified as one which he handed to Fanny Mason. He added that they offered to pay defendant half the amount lent on the watch, but this was not accepted. The case of Hastings v. Pearson showed that goods entrusted to travellers for the purpose of sale only, if pawned could be recovered by the proprietor without any payment.

The Judge: I don't think the law arises here.

Mr. Attenborough (for the defendant): Have you prosecuted Fanny Mason?—No.

How is that?—Because we cannot find her.

But she came to you with the ticket?—Yes; but she immediately went off.

Will you swear that she was your traveller?—Yes.

How many of your travellers have you prosecuted?—Perhaps a half-dozen.

Is it not more—like thirty?—No.

Have thirty of your travellers gone wrong?—Not to my knowledge.

How many have gone wrong?—I could not say. We have prosecuted all we could find.

Is it a fact that you are bringing actions all over London against pawnbrokers who have accepted goods which you say are yours?—Yes, if pawnbrokers won't accept our offer of half-payment.

What inquiries did you make as to Fanny Mason when you engaged her as traveller?—We had very good references with her.

Mr. Attenborough, in addressing his Honour, said it was a case in which identity ought to be proved beyond all doubt.

The Judge: I am perfectly satised as to identity.

Mr. Attenborough: But supposing this Fanny Mason had sold the watch to another Miss Mason, and that Miss Mason had pawned it.

The Judge: Then the plaintiff could not recover. But have you any evidence that she did sell it to another Miss Mason?

Mr. Attenborough: No, it is for plaintiff to make out his case. Supposing she had sold it to an aunt and the aunt had pawned it?

The Judge: But why did Fanny Mason attend and deliver up the tickets? That is a bit far-fetched.

A verdict was given in plaintiff's favour.

Mr. Attenborough handed the watch to the plaintiff.

EMBEZZLEMENT BY CANVASSERS.

At Blackburn recently John Seddon (24), and Joseph M'Donald (30), described as canvassers, of the Shamrock Hotel, Dublin, were charged under a warrant with having stolen seven mandoline guitars, value £15 18s. 6d., the property of the British and Colonial Mandoline Guitar Company.

Leon Peers, local manager of the company, said he engaged the prisoners on January 27th to solicit orders for guitars, which were supplied by the company on the hire system to customers. According to his further evidence the prisoners obtained possession of seven instruments under the pretence of doing legitimate business, and afterwards left the town. Three of the instruments were delivered by them to persons living in Commercial Street, but on subsequently representing that the guitars required tuning they re-obtained possession of them.

Detective Winstanley spoke to receiving the prisoners from the custody of the Dublin police. In reply to the charge, Seddon said, "The sole value of all is 42s.," and M'Donald remarked, "It's swindling the public."

The Manager of the company said he did not wish to press the case against M'Donald, who hitherto had done his work very straightforwardly.

Seddon pleaded guilty of taking the instruments, but disputed the value put upon them by the prosecutor, whilst M'Donald said unreservedly that he was guilty.

Superintendent Dobson stated that Seddon had been up for theft twice in Cheshire, and he was sent to gaol for three months with hard labour; whilst M'Donald, who was said to be a reservist of the Dublin Fusiliers, receiving 6d. per day, was bound over to come up for judgment if called upon within six months.

ACTION AGAINST HITCHINGS.

At the Bloomsbury County Court on April 10th, before Judge Bacon and a jury, Ellen Maye, a married woman, of 4, Great Portland Street, W., sued Messrs. Hitching, Limited, 86, New Bond Street, for £32 4s. 10d., the balance of £52 alleged to have been obtained illegally by means of threats from the plaintiff by the defendants.

Mr. Walter Lloyd was for the plaintiff and Mr. Roop Reeve for the defendants.

Mr. Lloyd said defendants were manufacturers of baby-carriages, and in 1891 plaintiff entered into their employ in Ludgate Hill, and subsequently at 198, Oxford Street. The business at that time was that of Sir T. Brooke-Hitching, and in 1897 it was converted into a limited liability company. In June, 1898, Mrs. Maye was discharged, it being alleged that she was absent from business, but the fact was her daughter was ill. She then entered the employment of a rival trader and became manageress for a term of five years, carrying on business at Great Portland Street. She was then accused of embezzling various sums of money by Sir Thomas Brooke-Hitching.

Mr. Reeve asked that all extraneous matters might be left out, and the facts dealt with.

Later, it was continued on her behalf, threats were made to prosecute her by Mr. Solway. Various letters were read. One of Nov. 7, 1898, stated that other sums of money had been found to be unaccounted for, and that the directors would look upon this with a serious eye. Another letter stated that matters might assume a very serious aspect, and a third letter suggested that an explanation might have to be made

before a magistrate, as Sir Thomas Brooke-Hitching could not be trifled with. She paid up the remainder of the sum, making a total of £52, by January, 1899. In February, 1901, two years after, Sir Thomas Brooke-Hitching had an interview with the plaintiff, and in the course of conversation he said that he could assure her that she had been accused wrongfully. She then said, "Why not pay me back the money?" He replied, "Oh, no; it is not my money, it is that of the company." They had a glass of wine together at Verrey's. Later, Mrs. Maye wrote saying that, after thinking over the matter, and as she was very short of cash, she asked Sir Thomas to refund some of the money paid in 1898 under protest. In October, 1902, a solicitor claimed £22, and the defence set up repudiated any liability, and characterised it as an impudent one, notwithstanding that they paid into court, on December 11th, the sum of £22, with £15 costs.

Mr. Reeve at this point submitted that there was no case to go to a jury. The case was *res judicata*. After proceedings in the Bloomsbury County Court, a settlement had been arrived at for £37, which included all claims between the parties.

His Honour held that that was so, and in discharging the jury said that no one would be safe if people could go behind documents. Such a settlement had been signed by the plaintiff's solicitor.

Mr. Reeve asked that Sir Thomas Brooke-Hitching might be allowed to go into the box and deny on oath various statements that had been made by counsel in his opening speech, but his honour said he could not allow it, as he thought a man of Sir Thomas Brooke-Hitching's standing did not need it.

DECEPTIVE ADVERTISING BY RETAILER.

MAKER OBTAINS INJUNCTION.

Last month there was tried before Mr. Justice Lawrance and a special jury an action by the Swift Cycle Company against Edward O'Brien and Edward Baineld, which raised an important point to retail traders who advertise articles which bear well-known names at cutting prices.

Mr. Duke, K.C., in opening the action, explained that it was brought to prevent the defendants from advertising cycles and bicycles to the disparagement of the plaintiffs' goods, which were well known in the cycle world as "Swift" cycles. The plaintiffs complained of the following advertisement which defendants had been issuing in various papers: "Agents wanted for first-grade Coventry cycles. A high-grade Coventry for £6. Premier, Rover, Coventry Challenge, Swift, Humber, Singer, Triumph, Centaur. Easy payments for 8s. monthly. No inquiries. No publicity. Strict confidence and fair terms. Buy direct and save pounds. Get my list and you will see where the best value comes from. Two years' guarantee.—Edward O'Brien, the world's largest cycle dealer. wholesale and shipping cycle agent, Coventry." It appeared that the plaintiffs had recognised agents appointed in various districts, who had exclusive rights in their districts. The defendants manufactured a machine called the "Coventry Challenge," and, said counsel, they issued the advertisement to cut out the recognised agents of the plaintiffs, and get business in an illegitimate way. The plaintiffs said that by this advertisement the defendants meant people to understand what was not the case—that they were agents for the plaintiffs, and were authorised by them and were in a position to sell first-grade Coventry cycles manufactured by the plaintiffs for the sum of £6, whereas everyone knew that the price was ten guineas; that was to say on special terms more favourable to customers than those obtainable from the authorised agents of the plaintiffs, and that the true price or value of such cycles was £6. Also that they were authorised by plaintiffs to give a guarantee for two years in respect of such machines. The fact was that neither defendant nor his sixty agents were at any time agents for the sale of the plaintiffs' goods, nor were they ever authorised to advertise in this way. £6 was far below the true market value of the plaintiffs' goods, and the result of the defendants' advertisement had been to injure the plaintiffs' business by depreciating the value of the goods manufactured by them, and by diverting intending purchasers of the plaintiffs' goods to the defendants. The course of business was that when people applied to the defendants for particulars of the ten-guinea "Swift" which he was selling for £6, they were induced to buy defendants' "Coventry Challenge," and plaintiffs lost the custom. The plaintiffs accordingly claimed an injunction to restrain the defendants from doing this. During the years 1903 and 1904 a considerable amount of business was taken away from the plaintiffs by the defendants underselling them. Counsel referred at some length to the correspondence with the view of showing what had been done by the defendants, and called evidence to support the plaintiffs' case.

Mr. Robert Burns, manager of the plaintiff company, and Mr. E. Mushing, manager of the Centaur Cycle Co., and other witnesses gave evidence with the view of showing that what the defendants were doing was calculated to injure the plaintiffs.

The evidence of the defendant, taken on commission, was to the effect that he had been appointed an agent of the Swift Cycle Co., but he received orders from various parts of the country, and felt he could not keep himself restricted to one area, as the plaintiffs wanted him to do. He therefore decided to put a machine of his own on the market, and these machines were made by the Coventry Cycle Co. and the Eagle Co. He denied that he ever had any intention of injuring the business of the plaintiff company.

In cross-examination, the defendant said that he was appointed an agent in 1897.

In the course of the argument Mr. Duke said that they did not ask for damages, though he contended that there was evidence of special damages.

Mr. Brown, manager for the defendants, gave evidence to the effect that no attempt had been made to injure the business of the plaintiffs. Their object in issuing advertisements giving the list of machines they sold, and mentioning that one could be bought at £6, was to get people to write to them, and not to lead people to believe that all the machines were £6 machines. During 1904 his firm sold 7,694 "Coventry Challenge" machines, which were their own make, and about 94 of Premiers, Rovers, Swifts, etc. He did not advise everyone who wrote about the machine advertised in the list to buy a "Coventry Challenge" in preference to the "Swift" machine.

Mr. Duke, replying on the whole case, submitted that the defendants were not justified in issuing what he described as a lying advertisement, and in sending out to applicants documents full of misrepresentations as to these machines. He thought it was a clear case of the defendants having practised unfair and shady methods for getting hold of other people's business.

His Lordship summed up, and left it to the jury to say whether defendants' advertisements were calculated or intended to do serious injury to plaintiffs' business.

The jury returned a verdict for the plaintiffs. Damages were not pressed for, and accordingly an injunction was entered for plaintiffs, as claimed, with the costs of the action.

A stay of execution was granted for ten days, with a view to an appeal by the defendants.

Jottings.

The Moenus Machine Works, of Frankfort, have declared a dividend of 11 per cent. against 4 per cent. last year.

* * * *

The Stoewer Co., of Stettin, have just declared 2 per cent. against 5 per cent. last year.

* * * *

Last month the sewing machine manufacturing business of Gebruder Nothmann, Berlin, was registered as

a limited company. Most of the shares have been taken up by the Frister and Rossmann Co.

* * * *

The new duties on sewing machines imported into Germany will come into force on March 1st, 1906. These duties are, per 100 kilos, 35 marks for heads, 20 marks for machines with stands, and 5 marks for stands only.

* * * *

Mr. William Metcalfe, of 21, Percy Street, Bingley, writes us that he intends starting a domestic machinery business in his town at an early date.

* * * *

A change has taken place in the mangle business known as Craven, Smith, and Shackleton, Market Street, Keighley. Mr. Smith retires, and the concern will in future trade as Craven and Shackleton.

* * * *

We regret to have to announce the death of Mr. M. Hodge, the founder of M. Hodge and Son, cabinet makers and dealers in prams, Greenock. The deceased, who lived to be 74, had for some time given up any active concern in his business.

* * * *

Mr. Carl Petersen has purchased the domestic machinery business of Wiber and Co., 266, High Road, Wood Green, and Mr. Wiber has gone abroad.

* * * *

At the Furnishing Trade Exhibition held at the Agricultural Hall last month, Messrs. John Harrop, Ltd., showed a fine range of prams, and Messrs. W. Summerscales and Sons, Ltd., exhibited their favourite lines in mangles.

* * * *

Mr. Thomas Smith, who was for 14 years with Singers, and for a year has managed Bradbury's Norwich depôt, has resigned the latter post. Mr. Smith will in future manage the London South-East district of the Provident Clothing and Supply Co., Ltd., which concern seems to be making great progress.

* * * *

Mr. W. J. Harris has good reason to be proud of his youngest son, who, at the early age of 22, composed and conducted the music of a new musical comedy called the "Officers' Mess" at Terry's Theatre last month. "Mark Strong," to use the name young Harris has adopted, certainly possesses abilities as a composer and may travel a long way.

* * * *

The Sekko Manufacturing Company, of Tokio, Japan, announce that they are anxious to receive the price lists of sewing and knitting machine manufacturers.

* * * *

The *Sewing Machine Times* states that in one New York store a sewing machine is said to be worth 40 dollars, but is offered at 13 dollars 98 cents, and the same style of machine is displayed in another store as worth 35 dollars, yet is priced at 13 dollars, 25 cents!

* * * *

Mr. G. W. Phillips has just returned from a visit to Russia, where, in spite of the war, he took some big orders for the Vertical Feed Co.'s sewing machines.

* * * *

Last month Mr. Charles Harris, secretary of W. J. Harris and Co., Ltd., was married to the niece of Mr. George Peth, of Stoewer and Co., and we wish them a long and happy union.

* * * *

Mr. Cox, of the Bishop's Cluster Co., is leaving this week for Australia, where he will make his third business tour on behalf of Messrs. J. Silberberg and Co., who do a large trade in the Antipodes. During the absence of Mr. Cox, Mr. T. R. Dix, who filled the gap on a similar occasion, will visit the numerous clients of the Bishop's Cluster Co.

Cycle Jottings.

The rumour which was prevalent during the early part of last month as to a big combination of cycle manufacturers, appears to have no more solid foundation than the fact that there has been a talk among the trade as to whether or not the tendency to price-cutting could be curbed.

* * * *

The Ariel Cycle Co. have issued a new catalogue, and are prepared to arrange special terms to agents who want to do an easy-payment trade. The Ariel Co. take all the risk and pay the commission at once.

* * * *

Mr. Henry Sturmey approves of the suggestion by Mr. R. J. Mecredy that the Giraffe bicycle be revived. It will be remembered that this means long wheelbase and high centre of gravity. It is said to be free from side-slip but more open to windage effect.

* * * *

Dr. Lurdie, in a lecture before the British Medical Association, points out that the pedals of cycles are not satisfactorily arranged. His experiments prove that the tread should not be on a plane at right angles to the machine, but slightly oblique, so that the outer side of the foot is a little higher than the inner side. He claims that pedals so constructed are not only better for the health, but also give more power.

* * * *

Last week the Rover Co. celebrated the 25th anniversary of the introduction of the safety bicycle by J. K. Starley.

* * * *

A Tralee cyclist reports having ridden a New Hudson bicycle 40,000 miles, and the machine, he considers, is "as good as ever." Surely this is a record?

* * * *

The Rudge-Whitworth Co. have no reason to be dissatisfied with business. For the three weeks ending with April 14th they sent out an average of 2,282 bicycles a week.

* * * *

The Swift Co. and the Enfield Co., who had granted Whiteley's agencies, now refuse to permit their cycles to be sold outside the district allotted to the "Universal Provider."

* * * *

We hear on all hands that in spite of the low prices at which cycles can now be obtained the public are more and more clamouring for easy terms. It is thought that the extensive advertising of deferred payment terms accounts for this demand.

* * * *

Last month a retailer trader was restrained from selling goods at a lower price than the terms stated upon the manufacturer's invoice.

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The Bowden Brake Co. are now supplying a free-wheel clutch at a moderate price.

CYCLES ON EASY TERMS—TRADERS' RISKS.

An interesting article on the above subject appears in *The Cyclist Trade Review*, and from which we extract the following:—

An experience of my own will serve to show the risky nature of deferred payment sales.

A tradesman's wife called at my depôt to choose a cycle for her own use on the deferred payment system, which her husband (who was a prosperous suburban grocer) would pay for. She chose a £12 12s. machine, at £14 14s. deferred, arranged to pay £3 down, balance at £1 1s. per month; her husband would shortly call and settle the matter and put all in order. We gave her deferred payment agreement form made out accordingly. Nothing more was heard of the matter for three weeks, when, in response to our third letter, the husband called. He said the machine—which we showed

him at his request—was too good. His wife was a faddist, and would probably only ride it a few times a year, and a cheaper one was good enough. What had we cheaper? He ultimately chose one at £10 10s. deferred price (an £8 8s. machine), and we made out another agreement, which he took with him; matter still unsettled. Ten days again passed, when the lady again called, and indignantly said she was not going to be put off with a common machine, looked at both, and announced her intention of having the best. She "would settle him," she said. I laughingly told her they must settle the dispute between themselves; we did not mind which she had. Eventually, *two months after the first visit,* the husband called, said he supposed "women must have their own way," signed the agreement for the best machine, paid the £3 deposit, and we delivered the machine the same day, and all was satisfactory. One month after to the very day the husband called and paid the first instalment of £1 1s. The second month he was one day late only in calling to pay, and had thus paid £5 2s. in all. When the third instalment became due, he failed to call. We waited a day or two, then wrote him. To our astonishment, the letter came back marked "gone, no address." This seemed strange, considering the man's business had been established for years. I at once took tram and train to the address to make enquiries. I found the shop was gutted and in ruins by a fire which had occurred there some weeks before. My customer had flown. Enquiries round about elicited the fact that other creditors were after him in large numbers, but no one knew where he had gone. Now here was a peculiar case. Everyone round had respected him; he was doing well in business. But when the real facts came out, they were as follows: He had had a disastrous fire one night. Not only his shop was burnt out, but his home as well (strange we had read nothing of it in the papers). He was heavily insured—stock and household furniture for £800. He had drawn this from the insurance companies, and, yielding to temptation, had fled with it without paying his creditors, it was supposed. It may have been otherwise, of course, but that man has never since been heard of, and it remains a mystery to this day. I lost the balance of £9 12s.; my bicycle was amongst the ruins, a mass of scrap-iron.

I could tell other stories of peculiar experiences and losses in connection therewith in this connection — stories of the seamy side of life in large cities in which cycles have played a part—but the foregoing is sufficient to illustrate how an apparent straightforward sale may be perverted and result in loss. But I have much to say yet, and advice to give, on the hire purchase system for the benefit of traders.

How deferred payment sales work out.

I do not know whether my experience compares with that of other traders, but mine has generally worked out as follows: Taking ten as a basis, five usually pay throughout to time, and settle up within the time agreed upon; two pay irregularly after the first few payments, and have to be continually written to and looked after, and the account is eventually settled in fifteen or eighteen months, or may even run on for longer, instead of the eleven or twelve months originally agreed upon. And what of the other three? It is here where all the trouble and annoyance come in. All sorts of possibilities are ever present. You may in some instances be lucky enough to escape loss by taking the machines back, and may even resell them at a profit. In other cases, you may have to resort to legal proceedings to obtain balances due, eventually getting the matter settled and recovering your money. You may get half, three-quarters, or even seven-eighths of the total amount, and lose the remainder in at least one case. In any event you may rely on having a deal of worry. I can safely assert that in over twenty years' experience I have lost at least half the amount of a sale on the hire purchase or deferred payment system in one case out of every twenty, through some cause or other. And it is remarkable what peculiar circumstances arise in these cases; no two are alike, and I have even had cases where I have never seen customer or machine again after the first deposit was paid, owing to uncontrollable and peculiar circumstances such as the example previously given. In one case where I had obtained two guarantors, one was found to have committed suicide, and the other had absconded.

What extra profits should be obtained

on sales of this kind over and above the ordinary list or cash price to compensate the trader for risk, worry, trouble, and loss? This is an important point at the present time, and in my opinion there has been a tendency of late in many cases to fix the amount at too low a figure. A certain proportion of such sales are risky under the most favourable circumstances, and this means that good honest payers have to be charged high prices to compensate the trader for the bad ones. Some years ago, the extra price charged was anything between £2 and £5, according to the quality and price of the machine, but it is now obvious that, the list prices being so much lower, the extra prices charged on deferred payment sales have to be correspondingly reduced. It is tolerably certain that £2 extra should be the minimum on any machine at £8 8s. or over, if the agent is to make a profit on the locked-up capital and to guard against an odd loss now and again, which will happen, no matter what scrupulous care may be taken. It is always advisable for the agent to obtain as large a sum down on delivery of the machine as possible. No purchaser who *can* pay a decent sum down will object after a little persuasion on the agent's part, and it is better for all parties concerned. If £3 or £4 is paid down, the extra sum charged could be reduced slightly. I have always somehow considered that if a purchaser could not pay a few pounds down it was a risky transaction, as it distinctly proves that the purchaser in nine cases out of ten is living from hand to mouth, as the saying goes, and has not even begun to save up for his purchase. Traders should always beware of the individual who has no capital at his back, and has made a sudden resolve to have a bicycle on the deferred system. If he has been unable to save anything from his weekly earnings previously, he is even more unlikely to save after he obtains the machine, and thus there is continual difficulty in obtaining his instalments as they fall due. The above remarks apply mainly to those traders who finance their own deferred payment sales, but a word of warning should be given to agents short of ready capital not to be too venturesome in this class of trade.

Many agents have been ruined.

by selling large numbers of machines on this system, thus locking up a large proportion of capital and also their profits, for it must be remembered that the profits are only seen when the last few payments are being made. Supposing, for instance, a small trader received twelve machines from a manufacturer at the beginning of the season. Total amount of invoice £85, payable in a month. During this month he sells two of the machines for cash and six on the deferred system. On the latter he only receives, say, £9 as deposits, and, say, £20 on the former cash sales. He has thus only received £29 against the bill of £85 he has to meet, and has locked up a large proportion for twelve months or more, also profits. It is always difficult to get customers to pay their instalments during the winter months; indeed, many cyclists seem to have the idea that if they are not using the machine (as in winter) they should not be expected to pay. I have no doubt other traders have noticed this peculiarity amongst their deferred payment customers. In this way it is the simplest matter to easily get out in book debts the sum of £300 or £400, which can only come in at the best in small amounts each week or month.

By all means it is advisable for small traders to take advantage of the facilities offered by the manufacturers and others to finance the agent in this class of trade. Better to make an assured profit, cash down, of, say, 30s. or £2, and rid yourself of worry and responsibility, than to lock up your own little capital and thus land yourself in pecuniary embarrassments leading to endless trouble. At the same time, it cannot be too strongly urged that agents should do all in their power in such cases to assist the manufacturer who has relieved them of responsibility to get in their accounts

from the deferred payment customers, and thus tend to strengthen the bond between maker and agent. A little reciprocity in this way will do much good all round. Not only this, but the agent should not lose sight of the customers he has thus turned over to the manufacturer, for who knows what he will be able to secure from them in the way of sundry and accessory sales and repairs, and perhaps later on more remunerative cash sales of machines, for, as a general rule, it will be found that the novice who starts cycling by getting a machine on the hire purchase system develops into the enthusiast in a very short space of time. The enthusiast, as every cycle agent knows, is a man above all others whose custom it is desirable to cultivate and keep, for he is the man who is always changing his mount and having the latest ideas incorporated in his machine. Therefore, it is, above all things, desirable to keep in touch with your hire purchase customer, even if you do have to hand the actual business over to the manufacturer.

WOMEN BUY WHEN TEMPTED.

An American contemporary, *Crerand's Cloak Journal*, contains the following interesting article under the above heading:

Word comes from London that although many tradesmen put forth every effort to secure the custom of American visitors, some of them complain bitterly that the American woman is too much given to examining goods without purchasing. In exasperation, the proprietor of one West End general store, says the *Sun*, has placed over its main entrance this protest in large letters: "To American Visitors—This is not a museum, but a shop."

"Just as if an American woman would forego the pleasure of shopping to please an Englishman," remarked a New York dry goods merchant, who has been at the helm of a big concern more than a quarter of a century. "It would be just as reasonable to expect a leopard to change his spots.

"American women as a class love to shop. The average American woman deliberately starts on a shopping tour once a week, without having the least intention of buying; that is, without intending to purchase any one particular thing. She generally ends, though, by buying a lot of things.

"And why? Simply because the American merchant puts temptation in her way, and instead of prohibiting her from handling goods, encourages her to paw them, and even to take them home on trial.

"Undoubtedly, when it comes to a question of retail trading, America is the freest, the most indulgent country in the world. And not from motives of chivalry either. Our chief aim in this store, and I think it is the aim of every large American department store, is to get customers to look at our goods, to handle them, in some departments to taste them; for if a woman gets that far she is pretty sure to buy sooner or later.

"It was A. T. Stewart, a pioneer of the great New York department store system, who used to tell his clerks:

"'Show the goods. Don't be afraid to show them. Let them speak for themselves and save your breath.'

"He was never an advocate of the old-fashioned method of persuading a customer to buy. And he was right.

"As a rule a woman who is persuaded by a glib-tongued salesman to purchase anything which does not appeal to her at first sight is pretty sure to be dissatisfied with it, and ten chances to one will return it.

"In this store at least we seldom or never refuse to take back goods and refund their price. Pay us? Of course it does. We found out long ago that it is not good business to force goods on shoppers, nor profitable to let a customer get a grievance, fancied or real, against the house. I don't know how it is in London, but over here there is less loss than might be imagined from the handling of stock. I am asked over and over again by foreign merchants, who open their eyes to see special counters loaded down with fresh goods, which are being handled here and there like shavings by shoppers, many of whom don't buy a yard or an article: 'Are not the goods ruined by such constant mauling?' and I always answer that they would certainly be if they stayed unsold on the counters long.

"But in New York that doesn't happen often. Instead of keeping on hand goods placed on special sale on a particular day, we often have to replenish the stock two or three times before six o'clock.

"Naturally, in the course of a year we are bound to lose a little on shop-worn, soiled goods, which must be sold at reduced prices, but our loss would be ten times as much if we tried to restrain shoppers from examining the stuff. It would be no use if we tried. In England they keep stock on the shelves longer than we do; therefore, they can't afford to let it get soiled, whereas over here any store of any importance clears out everything at least once a year.

"American women shop differently from all others on the face of the earth; they expect and take more privileges, and they are the least considerate, I think," was the opinion of a floor manager, whose dealings are principally with the fair sex. "Where or when their privileges are to stop is a question.

"As it is, they do everything but wear out a garment before bringing the thing back to be exchanged. In this store a woman is privileged not only to handle every garment in the particular stock from which she is making a selection, but she may have one or two or several pieces sent home on approval, and then be at liberty to send every one of them back the next day, and come in later one, and go through the same performance all over again.

"And if a saleswoman or salesman doesn't look happy over it, and treat her with the greatest cordiality she is likely to complain to the management. I have known customers to visit our millinery department, try on as many as a dozen hats, and leave without purchasing one. Whether they had any intention of buying, even if suited, I'm sure I don't know. The same thing happens in the cloak and the suit department.

"The American woman, I think, is completely spoiled, and the fault, I think, lies at the door of department store proprietors, who let shoppers do just as they please.

"Only a few years ago it was almost unheard of for any establishment to take back goods and refund the price of them, but now it is a common occurrence."

When this remark was repeated to the proprietor of a leading department store, he nodded his head and acknowledged that it was quite true.

"Why do we do it?" he echoed. "Because it pays, just as it pays to let shoppers handle the stock.

"The American woman may not be an ideal shopper from a saleswoman's point of view, but I and most other storekeepers have no fault to find with her. If she never went into a store except when she really wanted to buy, a good many of us would have to cut down our business.

"We owe much of our prosperity to the fact that the rank and file of American women go first of all to the shops to see what the latest fashions are, what there is that is new, and that when actually in touch with goods which catch their fancy, they can't resist the temptation to buy. As an instance:

"Down on the main floor is a table loaded with ribbons advertised at a special price. Those ribbons have been pulled and hauled, twisted and tied by a crowd of eager women, ever since the store was opened this morning. Thousands of yards have been sold, to-day, and thousands more will go off to-morrow.

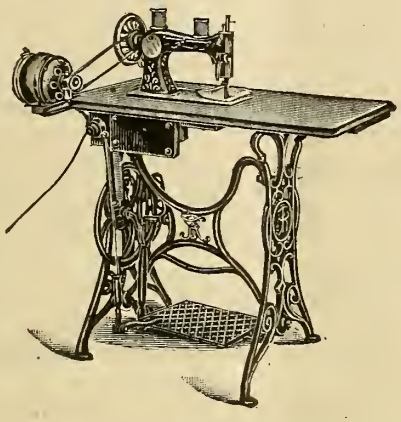
"I am positive of one thing. If the ribbons were rolled up carefully, and a 'Hands off' sign put above them, most of the pieces would stay right where they are. To guard against such a calamity the head of stock gives orders to unroll at least a yard or two of the most taking pieces, and mass them all in together, knowing that the minute a woman takes hold of the ribbon, sees its quality, and notes the price, she will want to buy whether she needs it or not.

"We do not consider it lost time altogether when our salespeople spend hours with women who try on garments, possibly with not the least intention of buying for this reason: those very women are bound to

tell of what they saw at our store to some other women who really want to buy. As a rule, it is the women who do the least buying who talk the most about clothes, and, on the other hand, it is the woman who never goes shopping until she really needs something to wear who says the least, and knows the least about what is in the stores."

MOTORS FOR SEWING MACHINES.

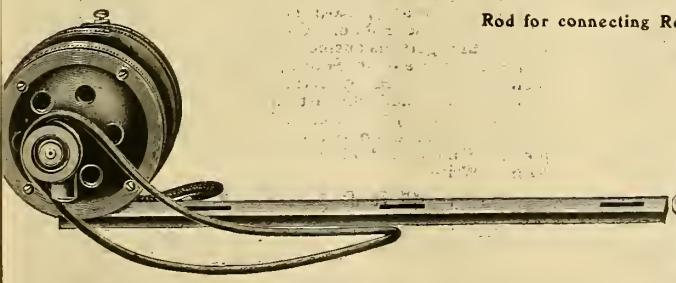
For many years past it has been considered that a small electric motor for driving sewing machines was urgently required. Two things have, however, delayed its coming, viz., unreliability of the motor and absence



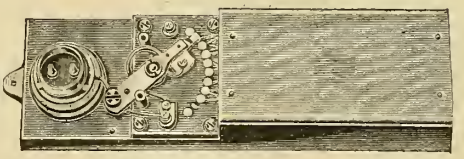
of current. The vast increase in the adoption of electric lighting is gradually removing the latter objection, and as to the motor we can vouch for the fact that it has now been brought to a thoroughly practical condition.



Rod for connecting Regulator to Treadle.



Motor with Fixing Rail.



Regulator.

We state this after having given a thorough test to the new electric motor which is now on view at the warehouse of the Bishop's Cluster Co., Ltd., 14, Golden Lane, E.C.

This motor is constructed with three speeds, and having switched on its current, the machine is started by simply depressing the pedal, the harder the pressure the faster the work. It thus follows that both the operator's hands are free for guiding the sewing, and the machine stops instantly the pressure is released from the pedal.

Beyond doubt there is a big trade to be done in a good, reliable motor at a reasonable cost, and the one in question undoubtedly answers to these requirements. The cost of running is about a farthing per hour, and it is considered that by the expenditure of a few pence for renewals of wearing parts the motor will last almost as long as the sewing machine.

PLATER'S MANUFACTURES.

The new catalogue of Messrs. John J. Plater and Sons, of Bradford Street, Birmingham, will be found very useful to all who sell invalid carriages. It is well illustrated and nicely arranged, and can be had post-free on application.

Messrs. Plater have supplied us with the following notes on their business:—

1. That we have the honour of supplying the leading surgical engineers in London, Paris, and elsewhere at home and abroad to their satisfaction.

2. Our carriages are all built up strong and in such a way as to give a feeling of security to the invalid, and during the many years we have made these carriages we have not heard of an accident occurring to the patients.

3. They are built up light as possible consistent with strength and durability.

4. The variety of patterns and shapes in the list will without doubt meet the taste and requirements of those interested.

5. No apprentices are employed by this firm, but the wicker and ironwork are made on these premises by skilled workmen, who have for their use best qualities of material only.

6. Every care is taken to avert any mistakes in the fitting up as they pass through several hands, and all the parts are carefully examined before they are sent away.

7. Our Merlin, or self-propelling chairs, are very easily handled, and are made in three designs in wicker, wood, and cane.

8. Carrying chairs for assisting invalids up and down stairs and elsewhere are made by this firm in different designs.

9. Our bed frames, invalids' tables, bed rests, deck chairs, and stretcher trays are all a source of comfort and assistance to the invalids.

10. We also make a pony carriage in wicker, the floor of which is only 6in. from the ground, mounted on 4 wheels and elliptic springs, and are made to carry two, at the very low price of £15 subject.

A SUCCESSFUL BIBLE CANVASSER.

We regret to have to announce the death, last month, of a credit trader who had enjoyed an extraordinary successful career. Mr. Nathaniel Berry, to whom we refer, was in his early days a weaver in Accrington, and was sent to work without the slightest schooling. When nearing manhood, however, he keenly felt its loss, and by means of study when at work and in the evenings he acquired a fair education. Being of an ambitious nature, he accepted the agency for a firm supplying family bibles on instalments, canvassing at night, and after a time gave up his weaving and started a canvassing business on his own account. This business grew so rapidly that he extended it to other districts, ultimately purchasing the Howe Sewing Machine Company's depôts in Cardiff and Swansea. He then added sewing machines and pictures to his bible trade, and in

1880 he sold his shops, came to London, and opened a shop at 14, East Road, City Road, for the sale of furniture and pianos, giving up entirely the sale of bibles which, it might be stated, actually exceeded 400 a week! After a time Mr. Berry relinquished the sale of furniture, and went in extensively for musical instruments. About two years ago he removed to fine new premises at 14, City Road, E.C., which were his headquarters at his death, with a factory in Holloway.

Mr. Berry was greatly opposed to beating down manufacturers as regards prices, and a little story might here be related to prove this fact. The publisher from whom he obtained his bibles parted with the services of his manager, and the latter proposed to start business for himself. The ex-manager called upon Mr. Berry and solicited orders, offering a reduction of 3s. per bible. "No," said Mr. Berry, "I will not transfer my trade as your employer has always treated me properly," and the interview ended. A few minutes later the publisher called and said that he expected his old manager would try to get Mr. Berry's trade, and in order to keep the custom there would be a reduction of 3s. Mr. Berry, however, said that both the publisher and himself had done well under the old terms, and he would not consent to a reduction, but desired that the quarrel between employer and manager be made up, which was subsequently done.

Mr. Berry, it might be added, married early in life the sister of Mr. Heyes, of Jones' Sewing Machine Co.'s chief London depôt, and he was 65 at the date of his death. He leaves three sons to carry on the piano business.

ARRANGEMENTS WITH CREDITORS.

John Foulds, House Furnisher and Dealer in Sewing Machines, Mangles, and Prams, Queen's Road, Nuneaton.

In the above bankruptcy the liabilities are stated at £850, and the assets at £852. Among the creditors are R. Brooksbank, Keighley, £14; Humphry and Sons, Ltd., Birmingham, £12; Oscar Lobl, London, £15.

Jesse Evans, House Furnisher and Dealer in Sewing Machines and Prams, High Street, Banbury.

The deed of assignment registered in above shows liabilities £582 and assets £505. Among the creditors are: Halesowen Pram Co., Halesowen, £64; Humphry and Sons, Ltd., Birmingham, £21; Oscar Lobl, London, £18; Perambulator Manufacturing Company, Halesowen, £43; Wheeler and Wilson Manufacturing Co., London, £18.

Edward Sanders, Dealer in Furniture and Perambulators, Victoria Square, Aberdare.

A receiving order has been granted in the above. Among the creditors are T. Luckett and Co., of Birmingham, for £11.

F. G. Stobie, Dealer in Furniture and Mangles, Wolverton.

A deed has been registered in the above. Among the creditors are Murton and Varley, of Keighley, for £10.

Crown Furnishing Company (F. G. Solomon), Steep Street, Northampton.

A deed of assignment has been registered in the above. Among the creditors are Geo. Whalley and Co., of Keighley, for £15.

Thomas Newell, Dealer in Furniture and Mangles, Bath Street, Longton.

A receiving order has been granted in the above. The liabilities are £1,550, and the assets £1,000. Among the creditors are: R. Brooksbank, Keighley, £26; Whalley, Geo., and Co., Keighley, £11; Wolfenden, J.P., Crosshills, £20.

S. Charles and Co., House Furnishers and Dealers in Mangles and Prams, Castle Street and Gresham Street, Belfast.

The debtors have petitioned for a receiving order, with liabilities £6,400 and assets £4,200. Among the creditors are James Lloyd and Co., Ltd., Birmingham, £38; Wolfenden, J.P., Crosshills, £18.

A. A. Drewett, Dealer in Furniture and Prams, Hove.

In the above affair a deed has been registered. Among the creditors are the Halesowen Pram Co., for £20.

John Montgomerie, House Furnisher and Pram and Mangle Dealer, Yiewsley, and High Street, Staines.

A receiving order has been granted in the above, the liabilities being stated at £900 and the assets at £1,300. Among the creditors are: Cherry Tree Machine Co., Ltd., £10; Rothschild and Baker, Birmingham, £19; W. Summerscales and Sons, Ltd., Keighley, £10.

Richard Roberts, Dealer in Furniture and Prams, St. Peter Street, Canterbury.

A deed of assignment has been registered in the above. The liabilities are £40, and the assets are expected to realise £86. The debtor has arranged to pay 20s. in the £ within six months. Among the creditors are the Halesowen Pram Company for £4.

G. E. Arlidge, House Furnisher and Pram Dealer, Drapery, Northampton.

In the above assignment the liabilities are £2,276, and the assets £2,067. A composition of 15s. in the £ has been arranged. Among the creditors are Halesowen Pram Company for £12.

Samuel Dannenberg, House Furnisher and Pram dealer, Southbank Road, Southport.

A receiving order has been granted in the above. Among the creditors are W. F. Bottomley and Co., Leeds, for £17 11s. 6d.

R. Owen Jones and Co., Dealers in Furniture and Mangles, Wrexham.

A deed has been registered in the above. Among the creditors are Entwisle and Kenyon Ltd., of Accrington, for £13.

Thomas Lloyd, House Furnisher and Pram Dealer, Spring Hill, Birmingham.

In the above bankruptcy, the liabilities are £987, and the assets £414. Among the creditors are Halesowen Pram Co., Halesowen, £37 8s. 6d.; Wolfenden, J.P., Crosshills, £18 1s.

TRADE DULL? WELL, DON'T GROWL. USE HARDMAN'S NOVEL SHOWCARDS, AND ATTRACT ATTENTION!

These original Pictorial Showcards (mentioned in "Gazette," January, 1905) never fail to attract the attention of the Public. Crowds stop to read them, and the user gets his business talked about. We have doubled our trade in Sewing Machines since using them. Reproduced by permanent bromide process. Well mounted, and will last indefinitely. Many designs and wordings. Size, 14 by 10. Price, **2s. 6d.** Dealers' own ideas worked out. Telling ads. for local press. Handbills that bring trade. *Special low terms.* Write

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Commodious central premises capable of great extension at moderate rental.

Apply:

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Pages 27 and 28 are devoted to a Window Bill.

Patents

The following list has been compiled expressly for this Journal by Messrs. Charles Bauer, Imrie, & Co., of the City Patent Office, 72, Cannon Street, London, E.C., from whom further information may be obtained.

APPLICATIONS FOR BRITISH LETTERS PATENT.

5,291. R. E. Issott. Sewing machine and similar needles.

5,468. H. W. Williams. Device for securing children in mail-carts, perambulators, and the like.

5,552. F. Shippobottom. Improvements in washing machines and appartus therefor.

6,199. R. F. E. O'Krassa. Improvements in washing and scouring machines.

6,384. C. Wetter. Improvements in sewing machines.

6,398. W. H. Murton, S. Varley, and E. Murton. Improvements in wringing and mangling machines.

6,507. W. Jones and J. Hall. Improvements in sewing machines.

6,726. J. M. J. Baudot. Improvements in scouring, washing, and the like machines.

7,038. F. W. Merrick. Improvements in and relating to feed mechanism for sewing and other machines.

7,117. W. M. House. Improvements in buttonhole sewing machines.

7,255. T. D. Hamilton and W. A. Robertson. An improved embroidery attachment for sewing machines.

7,582. A. Horscroft. An improved bearing for the wheels of mail-carts, bath-chairs, and the like.

7,726. W. S. North. Improvements in seams for sewed articles.

7,811. H. W. Neale. Improved washing apparatus for clothes.

7,901. George Blackburn and Sons, Ltd, and A. B. Spring. Improvements in or relating to circular knitting machines.

8,016. H. H. Cummings. Improvements in presser-foot lifting-mechanism for sewing machines and like mechanisms.

8,111. J. S. Stewart-Wallace. Improvements relating to sewing machines.

PATENT SPECIFICATIONS RECENTLY PUBLISHED.

25,883 of 1903. **Blind-Stitching Attachment.** G. J. Stevens, 25, Eastlake Road, S.E., and W. E. Richards, 37, Woburn Square. December, 1903.

This attachment is designed for use on an ordinary sewing machine, and to be mounted on the presser-bar in place of the ordinary presser-foot. It is essentially a combined presser-foot and guide, and consists of two feet, the one of which acts as a presser and the other as a guide.

9,789 of 1904. **Hemstitch Sewing Machine.** A. A. McKenzie, 34, Lisburn Avenue, Belfast. April 29th, 1904.

This invention consists in mounting a cross-bar on the needle-bar of an adjustable two-needle hemstitch machine to carry a needle, and, if desired, a spreader, at each end—three or four inches apart—"to enable two rows of hemstitching to be performed at one operation in the machine."

11,483 of 1904. **Waxed-Thread Sewing Machine.** Singer Mfg. Co. and R. A. F. Pollock, Kilbowie. May 19th, 1904.

This invention consists in means for keeping the wax at the proper temperature in the wax pot, and in a simple device for pulling off the requisite length of slack thread to permit of the work being readily withdrawn.

UNITED STATES PATENTS.

GRANTED IN MARCH, 1905.

784,220. W. L. Marsh, St. Louis. Stay-cutting attachment for sewing machines.

784,291. E. B. Allen, assignor to Singer Manufacturing Co. Thread controller device for sewing machines.

784,680. F. P. Huyck, Swanton, Ohio. Sewing machine motor attachment.

785,061. E. B. Allen, assignor to Singer Manufacturing Co. Buttonhole sewing machine.

785,069. J. M. Merrow, assignor to Merrow Machine Co., Hartford, Conn. Presser-foot lifting mechanism.

785,168. M. Hemleb, assignor to Singer Manufacturing Co. Revolving-hook sewing machine.

785,187. W. H. Stedman, assignor to Merrow Machine Co. Trimmer mechanism for sewing machines.

785,852. H. Briggs. Waxing apparatus for sewing machines.

785,877. A. Hackenbroch. Sewing machine cabinet.

FURNITURE BUSINESS, Hire purchase, for sale in rising market town; established eight years; stock about £200; Book debts optional; turnover has been £1,000; now under management; owner having bought larger business; rent £25 10s.; every assistance given to purchaser. —W., 57, Port Street, Evesham.

NEEDLES, Medium and Family, 1/6 per gross; 3 doz. 7 stamps; Flat Tops, 3/6 per gross; Belt Hooks 9d. per gross; springs to any pattern cheap.—Cox & Co., Alcester.

PARTNER wanted, £600, to take half-share in business taking £25 weekly.—"Partner," c/o SEWING MACHINE GAZETTE, 27, Chancery Lane, London, W.C.

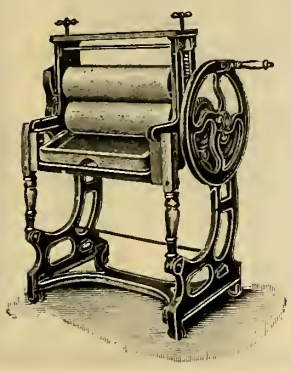
TRAVELLERS calling on Pram Buyers wanted to introduce a novelty of exceptional merit. No samples to be carried, and a splendid commission paid.—Write, A. W., 106, Gt. Saffron Hill, E.C.

NUSSERVANJI & Co., Cycle & Sewing Machine Importers, General Merchants and Commission Agents, 93, Hornby Road, BOMBAY.

BELTS for all styles of Sewing Machines; cheapest on market —J. SEARLE & Co., 40, Trafalgar Street, London, S.E.

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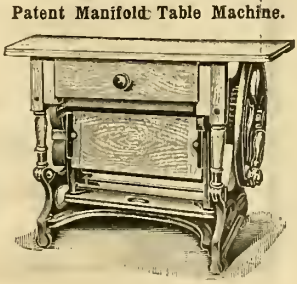
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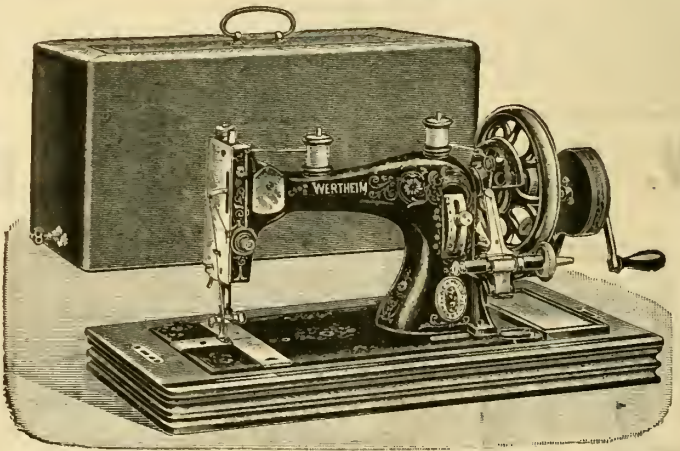
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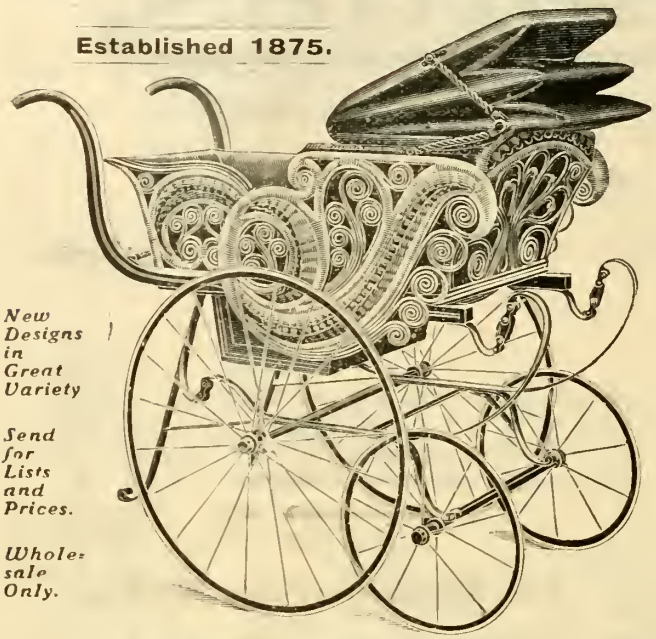
We are open to appoint as Sole Agent for the United Kingdom, a responsible Firm, and solicit correspondence thereon.

Geneva, 1896: SILVER MEDAL.
Porrentruy, 1902: GOLD MEDAL.
Chauvigny, 1903: GREAT VERMEIL MEDAL
Villefranche-sur-Seine, 1903: VERMEIL MEDAL
Bordeaux, 1903: CROSS OF MERIT. GOLD MEDAL. DIPLOMAS OF HONOUR.

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MANCHESTER TELEPHONE: 1087.
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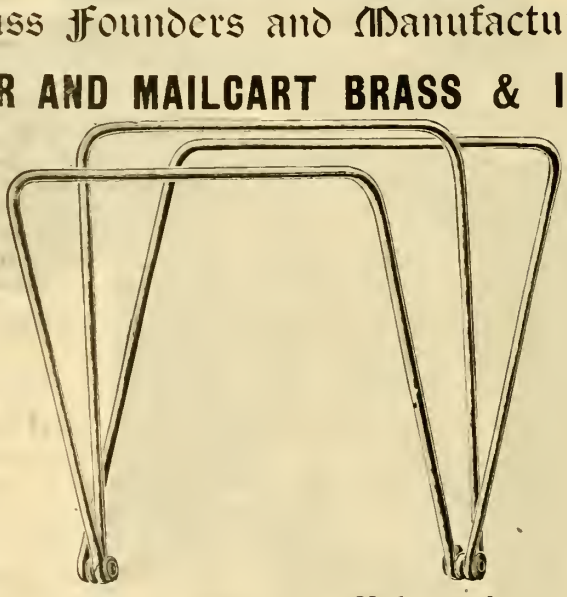
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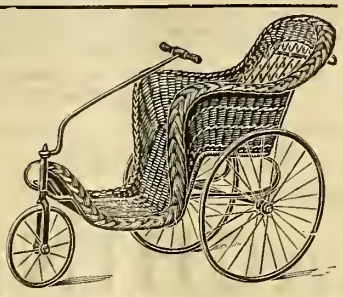
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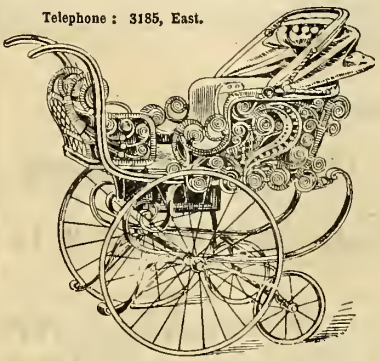
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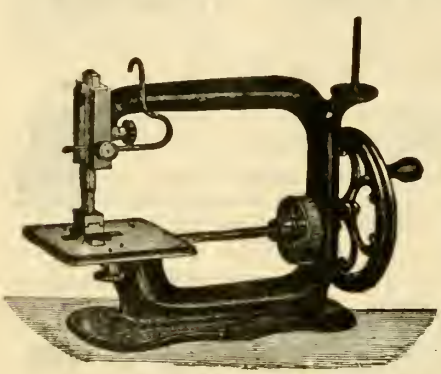
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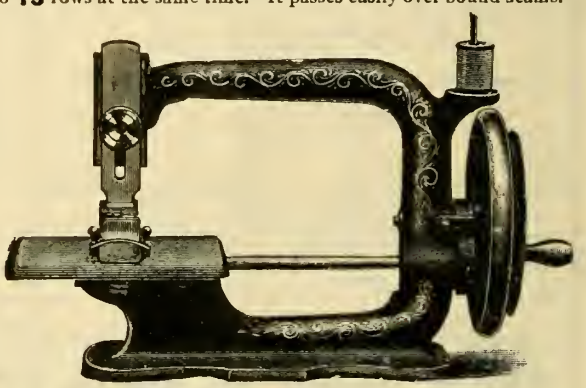
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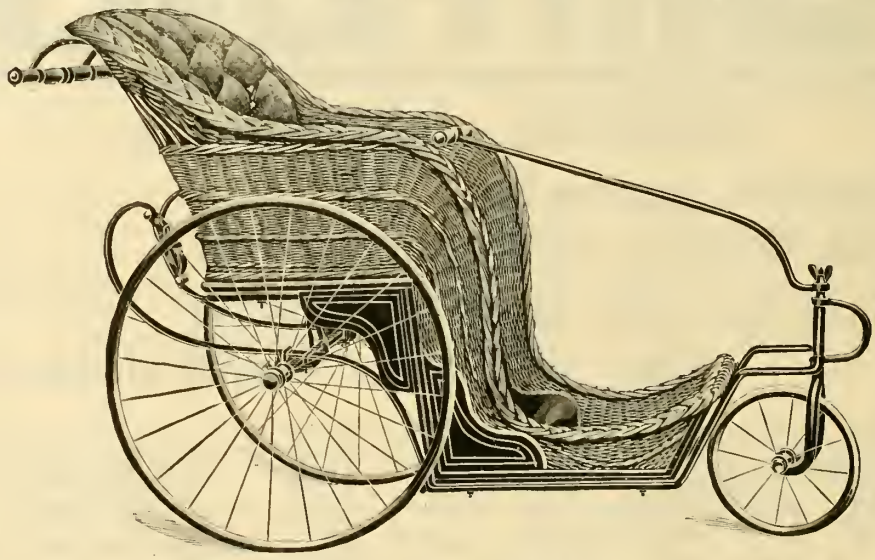
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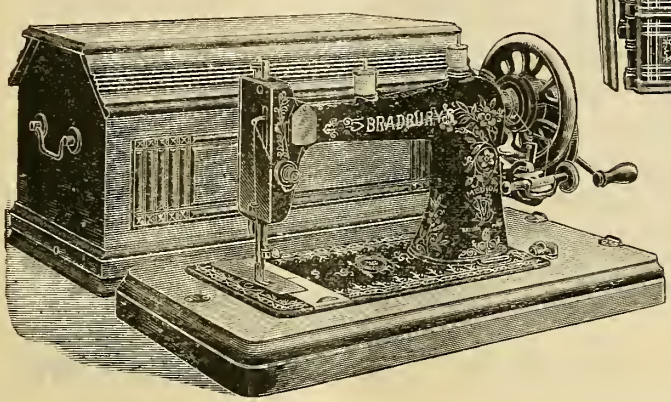
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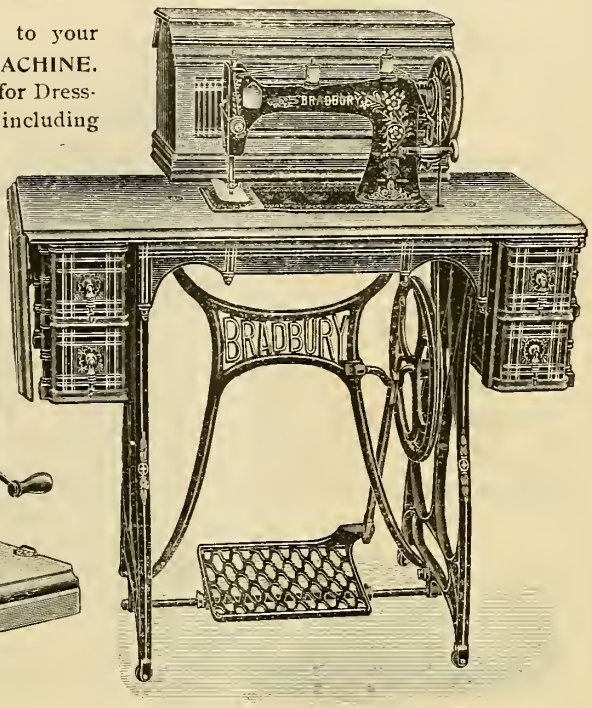
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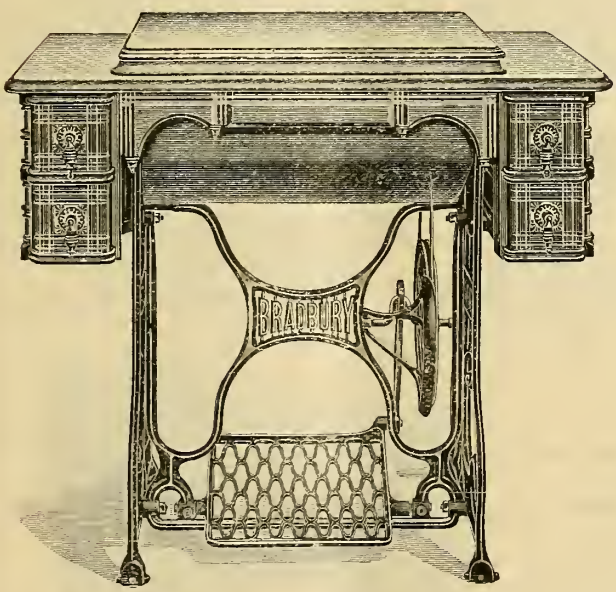
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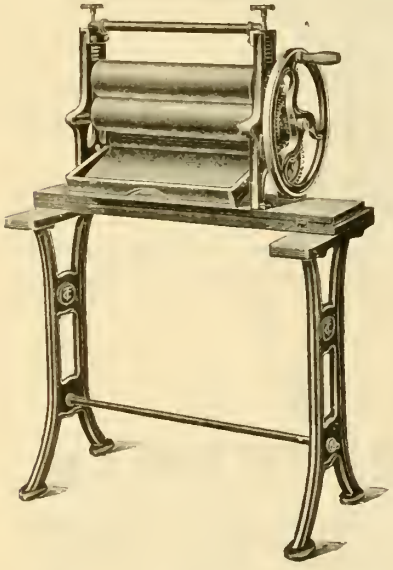
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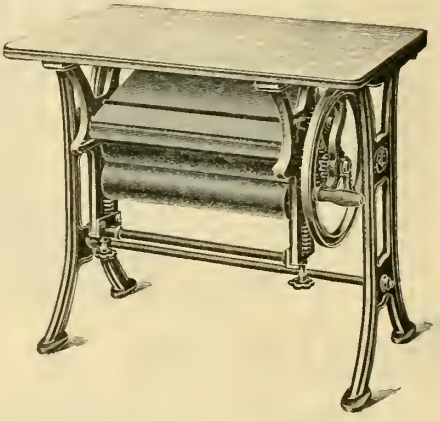
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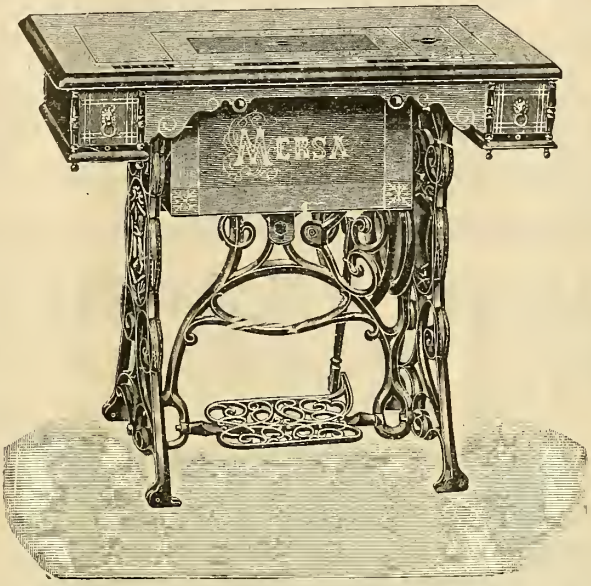
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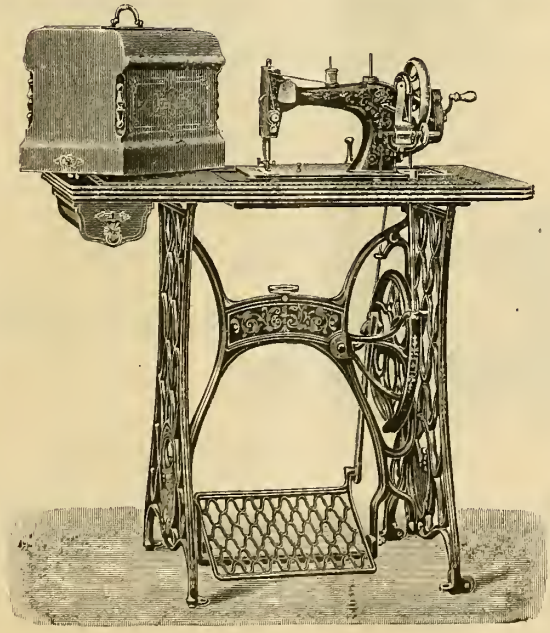
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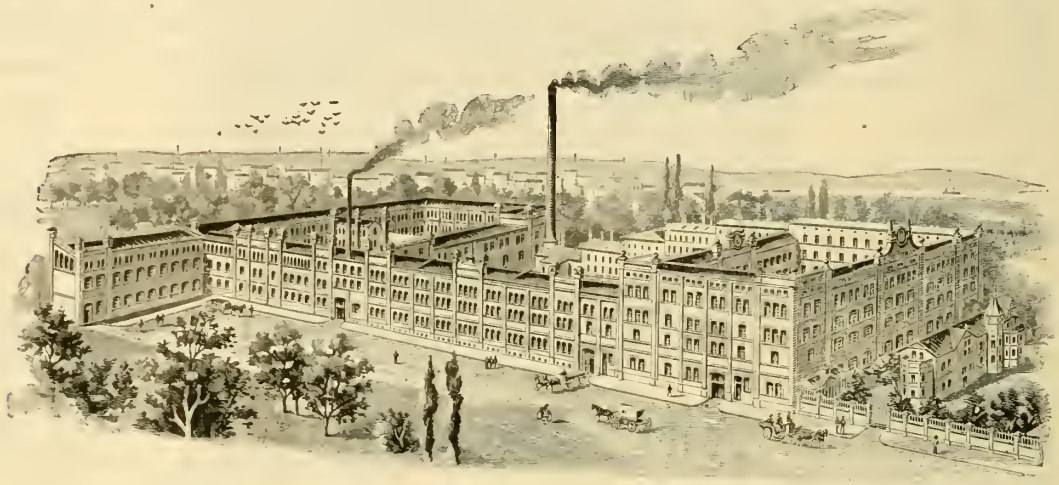
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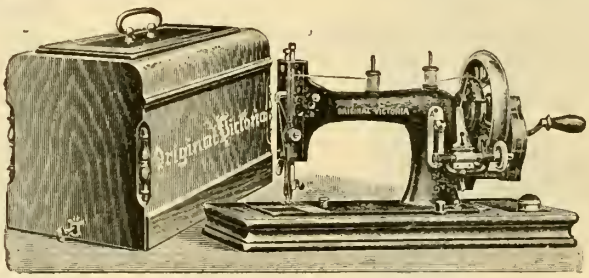
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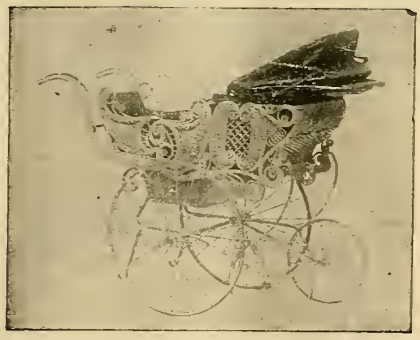
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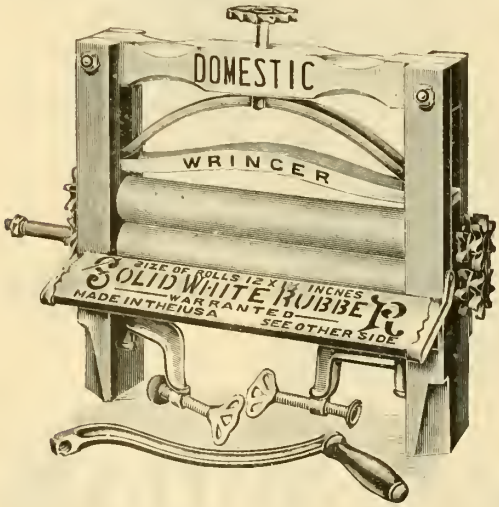
24 & 26, Denman Street, London Bridge,
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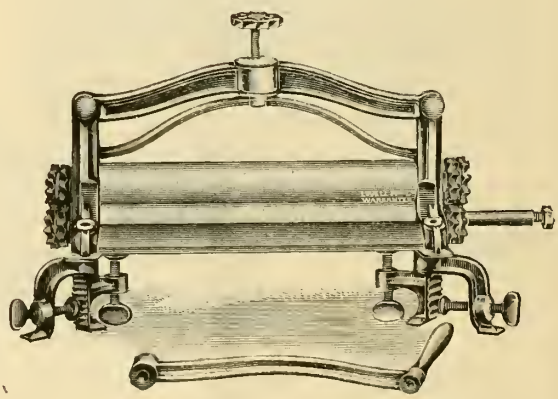
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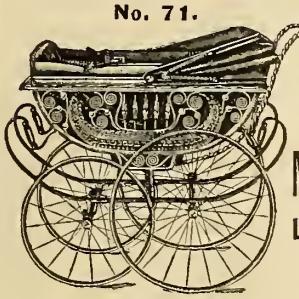
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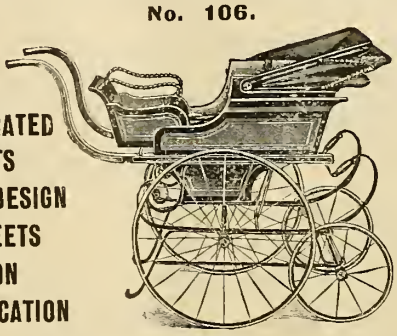


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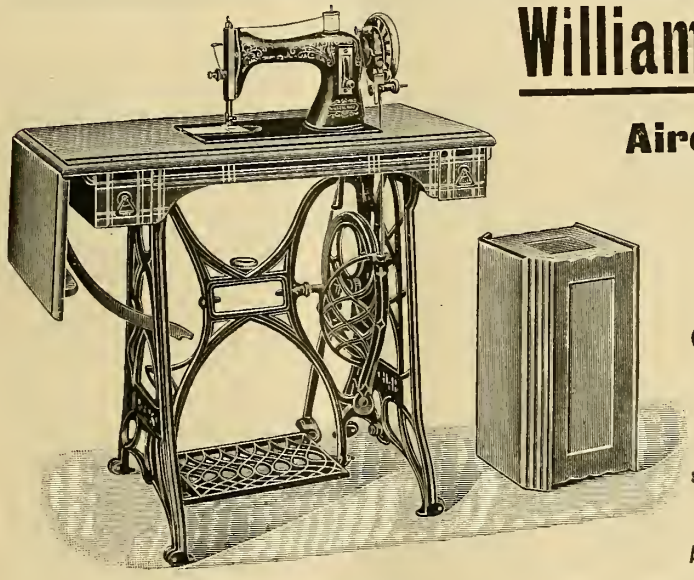
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List of Cycle and Domestic Machinery Dealers.—We keep at our office a complete list of the trade for the benefit of manufacturers.

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Editorial Notes.

Another Extraordinary Business Career.

By the death of Mr. William Pearce Jones, head of Jones Brothers, the mammoth "universal providers," of Holloway, there has passed away another trader who started with practically nothing and ended his career a millionaire. Here is a brief epitome of his business life:—He was born in 1841 the son of a small Merionethshire farmer, and at first apprenticed to an ironmonger, but a few years later abandoned this trade for that of the drapery. When twenty-one years of age he came to London and entered the employ of a small draper where he remained three years, leaving to start in business for himself in Victoria Terrace, now known as Fairfax Road, South Hampstead. His available capital was less than £250, all savings, nevertheless the venture proved successful, and at the end of four years Mr. Jones had considerably improved his financial position. At the same time he recognised the limitations of Fairfax Road as a shopping centre, and, after due consideration, he resolved to join forces with his brother, Mr. John Jones, whom he had previously started in business in the Holloway Road, in which thoroughfare the two brothers opened a small drapers' shop in premises known in those days as 2, Pear Tree Terrace, on October 31st, 1867, with a staff of one assistant. As the deceased was often heard to relate, the takings on the opening day amounted to a little over £3. Yet they grew and grew until to-day the premises cover two acres of ground and give employment to over six hundred persons! What was the secret of his success? An intimate friend informs us that it was his indomitable will power—as bold as a lion and as gentle as a lamb. Whatever he undertook, says our friend, he was sure to carry through successfully.

Interviewed once on the subject of his success in life, Mr. Jones gave expression to the following very interesting opinions:—"The best thing a young man can do who wants to succeed is to think more of work than pleasure. The present generation seems to think of nothing but pleasure. But to get on you must stick to your work and save your money. I should never have been able to start for myself if I had not done so. People to-day live far beyond their means, and therefore cannot save. Indeed, they spend their money before they get it. No. To be successful, you must be sober, industrious, and hard-working. My proverbial success before I started business on my own account was in this—that I did things without being told. The average young man is content to do just what he is told to do, and no more. He is afraid to work and to initiate things. Another thing is this. Many young men are content just to know about their own department, and to take no interest in others. I always wanted to know about everything, and almost regarded the business with which I was connected as my own."

Failure in Business.

Last month in a prosecution of traders it was stated that 99 out of every 100 businesses are, for the first few months, carried on at a loss. Of course, says the *Drapers' Record*, this must not be taken to mean that the goods are recklessly thrown away at less than cost. In starting a business many expenses have to be incurred that can be avoided later on. Moreover, much of the outlay, though perhaps quite justified at the time, is not immediately remunerative. Advertising does not always pay at once, to mention only one instance in point. Again, it is generally to the interest of the young firm to cut profits as much as possible, with a view to creating a favourable impression on the minds of customers. When a not very profitable turnover is coupled with extra expenditure, it is, of course, not remarkable that at the outset a business frequently does not pay. But this does not mean that it necessarily belongs to the "unhealthy" class of trade.

Singer's Registrations.

Not a little surprise was created early in last month by the reports in the press that The Singer Manufacturing Company had been registered as a limited liability, and not a few newspapers took it that a public issue of shares would follow. We believe we are correct in stating that what has occurred is in full keeping with the policy adopted by the proprietors a year or two ago. This policy is to separate the accounts of the manufacturing from the selling departments and to register as far as possible a selling company in every important country in which business is done. Take our own case as an example: Previously, whenever litigation took place, the Singer Company ranked as a foreign concern—incorporated under the laws of New Jersey. This has now been changed by the registration in this country of the Singer Sewing Machine Company, Limited, which, of course, will rank as an English company. Then as regards the manufacture of sewing machines at Kilbowie, N.B., a company has been registered in Scotland under the title of the Singer Manufacturing Company, Limited. To put it in a nutshell, there have been two changes in name but none in ownership as the shares in both companies are owned by the former proprietors.

Improving Shop Premises.

Not a few tradesmen, when business grows, are in the habit of enlarging or improving their premises and in an informal way put it to the landlord that they hope he has no objection. His reply is almost invariably in the affirmative. Our contemporary, the *Drapers' Record*, however, warns traders against the risks they run unless the consent of the landlord is in writing and cites the case of a correspondent as follows:—"He saw his way to improve his premises, and was willing to do so at his own expense, if his landlord would promise not to raise the rent. The landlord promised this (verbally) with the utmost willingness, but recently he raised the rent, and, of course, denied the promise to abstain from doing so. Our correspondent wants to know what he can do, and we are sorry to say that we fear he can do nothing. If he refuses to pay the high rent, the landlord can either give him notice to quit, or sue him for the debt. In the latter case, it would be impossible to foretell which of the parties the Judge would believe. The only way to avoid dilemmas of this sort

is to have all important agreements put into writing. In most cases a letter would be sufficient."

Sewing Machine as Personal Luggage.

A correspondent of the *Westminster Gazette* has been giving his experiences of taking a sewing machine by rail. He points out that if the passenger pays extra for a sewing machine (which the company say he must do, a sewing machine not being "personal luggage"), and thus buys one of the company's special tickets (6d. not exceeding twelve miles and 2s. 6d. for longer distances), he is in a worse position than if he took no extra ticket, for a contract is printed on the back of the ticket relieving the company from all obligations under the Common Carriers' Act—"The company are not to be held liable for any loss of or injury or delay to such article, and the acceptance of this ticket is to be taken as conclusive evidence of an agreement to that effect." By the exercise of much trouble in distributing visiting cards to porters and ticket collectors from one end of the journey (Southwold to London) to the other, the correspondent did not pay for the conveyance of his wife's small hand-sewing machine, which went snugly under the seat of the carriage. *The railway company has not enforced payment.* To the surprise of the correspondent the railway company have not attempted to enforce payment. We would point out, however, that several county court judges have held that a sewing machine is personal luggage and no railway company has had the courage to take such decisions to appeal.

Proverbs and Bicycles.

It will be remembered that last month we devoted considerable space to a report of a case in which Symonds' Stores, Limited, were concerned. This company had been advertising that they would present 1,000 bicycles to persons who answered certain simple questions in connection with well-known proverbs. Since then the concern have settled a claim at Cambridge by paying an agricultural labourer £10 7s. 6d., but in another action at Westminster the judge found for the defendants on the ground that the plaintiff had failed to prove that she had answered the questions correctly. Since then a Test Case has been heard at Clerkenwell, and it has gone against Symonds.

Cause of Bad Trade.

The Chairman of Hermann, Limited, the wholesale cabinet manufacturers, last month in giving the reasons for an adverse balance-sheet made the following interesting remarks: "The net loss shown on the profit and loss account is entirely accounted for by the decrease in the London sales, which decrease is caused by the general falling off in the furniture trade in this country. As you know, the furniture trade is the first to feel the effects of bad trade, and it is the very last to feel the benefit of an improvement. It is a matter of common knowledge that we have not experienced such a bad year in this trade as the past year in the whole history of the last generation, and if proofs were wanted to demonstrate the present and past year's bad condition of the trade, you have only to look at your daily papers, in which you will see pages of attractive advertisements from large retail houses, offering furniture on the hire-purchase system of almost every kind of description, and at prices which would, if compared with those ruling three or four years ago, explain the reason why wholesale manufacturers have been unable to make any profits."

Hawkers' Licences.

Prosecutions for canvassing without hawker's or pedlar's licences have been very few of late, but a contemporary has had put to it two curious questions. In one instance two brothers in partnership own a horse and cart, and sometimes one uses it and sometimes the other, but always on partnership business. Does each require a hawker's licence, or will one be sufficient? The Hawkers' Act is silent on this point; but it always speaks of a licence being granted to a person, and never to a firm. It is provided, however, that "a servant may travel with his master's licence, and trade for his master's benefit." Our contemporary says it should say that partners, each acting as hawkers, must each have a hawker's licence. The other question relates to the use of a bicycle on trading rounds, and our contemporary thinks that in this case a hawker's licence would be necessary, for the Act provides that a hawker is one who travels "by any means of locomotion to any place in which he does not usually reside or carry on business, and there sells or exposes for sale any goods," etc.

CARRIAGE ON PRAMS.

THE RAILWAY COMPANIES GIVE IN.

The following letter from Mr. Thos. F. Simmons, of Simmons and Co., the well-known perambulator manufacturers, of Bermondsey, will be read by many of our readers with interest:—

"Dear Sir,—My attention has just been called to a circular issued by the Railway Clearing House setting forth sundry changes in their regulations with regard to merchandise traffic. From the 1st June next, they provide that the description upon consignment-notes of perambulators and mail-carts entitled to conveyance under Class 3, shall be changed from perambulators or mail-carts respectively "in parts" to "with wheels off." It is noticeable, therefore, that the point for which you and many manufacturers have been contending for some long time has been conceded. Manufacturers will be able to dispatch their goods under Class 3 by simply removing the wheels and consigning the goods as "With wheels off." There will be no longer any dispute as to the meaning of "in parts"; manufacturers will have simply to make sure that consignment notes are made out in the new form of words "With wheels off," and all disputes and excessive charges will be avoided.—Yours truly,

Thos. F. Simmons."

DEATH OF NEW HOME V.P.

ITS CAUSE A MYSTERY.

Colonel James Perley Page, vice-president and general manager of the New Home Sewing Machine Company, died suddenly in circumstances somewhat mysterious at his home in the Mansfield Apartments, No. 12, West Forty-fourth Street, on May 13th. He was sixty-eight years old.

Colonel Page and a party of friends dined on the previous evening at the Republican Club. During the evening several of those who sat at the tables with him became ill with nausea, but recovered during the evening, all returning to their homes and feeling no serious effects the next day.

The slight illness of the men was attributed to something in the food, but nothing more was thought of it until the next day, when Colonel Page was again attacked with the symptoms of the night previous, only in more violent form. A physician was summoned, and the nausea was soon relieved. Immediately afterward, however, Colonel Page showed symptoms of pneumonia, and that disease quickly developed.

On the following day a consultation of physicians was called. They were unable to give their patient relief, but his condition was at no time regarded as critical. A singular feature of his case was that he, least of all, regarded his illness as at all serious. Only a few minutes before his death he was laughing and joking with his friends and talking of plans for the future. Suddenly a change appeared and he died within a few minutes.

Colonel Page was born in Exeter, N.H., and had been in business in New York for twenty-five years. He was a veteran of the civil war, and served on the staff of General McClellan, having the rank of lieu-

tenant-colonel. He was a widower and had no children. He was a brother of Mrs. Allen Schenck, whose husband was president of the sewing machine company.

Colonel Page is survived by three nieces and a nephew—Mrs. C. R. Scarborough, Mrs. J. B. McDonald, Miss Elizabeth Chadborn, and Albert Chadborn.

NEW COMPANIES REGISTERED.

Singer Sewing Machine Company, Limited. (84,390).—Registered April 20th. Capital £600,000 in £10 shares. Object, to acquire the business carried on in the United Kingdom by the Singer Manufacturing Company, so far as the same relates to the sale and letting on hire of sewing machines and apparatus connected therewith; to obtain from that company special rights as regards the supply of sewing machines; to take over all or any of the assets and liabilities of the said company in the United Kingdom; to adopt an agreement with the Singer Manufacturing Company, of Jersey, (U.S.A.); to buy, sell, let on hire, repair, take in exchange or otherwise deal in sewing machines manufactured by the said American Company, or by any other company working in alliance with, or promoted by, it; to deal in any kind of apparatus connected with the manufacture of sewing machines, etc. The signatories are—

	Shares
J. L. Busk, 144, East Thirteenth Street, New York City	1
C. C. Foster, 440, Fairmount Avenue, Jersey City, New Jersey	1
J. C. Palmer, 25, Tweedy-road, Bromley, Kent	1
H. Raper, 43, Southend-road, Beckenham	1
G. H. Emmerson, 34, St. Mary's-road, South Norwood, S.E.	1
J. Everett, 60, Darenth-road, Stamford Hill, N.	1
F. W. Ward, 3, Melbourne-road, Leyton	1
Singer Manufacturing Company of New Jersey (U.S.A.), by D. Alexander, New York, vice-president	59,993

No initial public issue. The Singer Manufacturing Company of New Jersey (U.S.A.) are the first managers, and may retain office until otherwise determined by the holders of two-thirds of the issued shares for the time being. Remuneration, £3,000 per annum, in addition to office expenses. Registered office—42 and 43, St. Paul's Churchyard, E.C.

Singer Manufacturing Company, Ltd.—Registered April 27th by Oswald and Son, Edinburgh. Capital, £1,750,000, in £10 shares. Objects, to purchase, or otherwise acquire, the goodwill of the business carried on by the Singer Manufacturing Company, of New Jersey (U.S.A.), in the United Kingdom, so far as regards the manufacture and repair of sewing machines, and to carry on the manufacture of sewing machines and all kinds, and the business of mechanical engineers, tube makers, etc. The signatories are—

	Shares.
C. C. Foster, 440, Fairmount Avenue, New Jersey City, U.S.A.	1
J. L. Buck, 244, East Thirteenth-street, New York City	1
F. A. Park, Ettrick Bank, Helensburgh	1
E. McCormick, Lerault, Helensburgh	1
J. McNaught, Kilbowie Factory, Clydebank	1
A. Murdoch, Kilbowie Factory, Clydebank	1
A. Brodie, 77, St. Vincent Street, Glasgow	1

The Singer Manufacturing Company, of New Jersey, U.S.A., are the first managers. Remuneration, £7,500 per annum. Registered office, Kilbowie, Factory, Clydebank.

Sewing Machine Attachment Co., Limited.—Registered April 20th, by C. R. Enever, Broad Street House, E.C. Capital, £12,000, in £1 shares. Objects, to carry on the business of manufacturers of wholesale and retail dealers in sewing machines and the component parts thereof, machinery manufacturers, machinists, engineers, founders, etc.; and to adopt an agreement with the Industrial and Mines Syndicate, Limited. Minimum cash subscription, £4,000. The first directors (to number not less than two nor more than five) are—A. Mellersh, A. E. Walton and R. H. Wesencraft. Qualification, 250 shares. Remuneration, £50 each per annum (chairman £75) and 5 per cent. of the profits after allowing for 10 per cent. dividend. Registered office, 8, Drapers' Gardens, E.C.

FORTUNE FROM THE SEWING MACHINE.

The death of Sir John Barran, Bart., which took place at his London residence, 24, Queen's Gate, London, on May 3rd, at the age of 84, is worthy of record in our columns. He was one of the princely merchants of Leeds, and a distinguished citizen. A self-made man, he amassed a colossal fortune by sheer industry in the clothing trade. He had long been spoken of in the City as a grand old man of the North.

Sir John Barran, who was the son of a London gunmaker, early in life settled down in Leeds, where he rose to a position of affluence from one of poverty, gradually converting an insignificant clothing shop into a wholesale establishment, which obtained universal fame. His success began with the invention of the sewing machine. To such good account did he turn this new factor in industry, that in a few years he became one of the richest men in Leeds. Recognising in him a king of industry, the Leeds Chamber of Commerce elected him its president, an office which he filled for several years.

In 1870 he was chosen chief magistrate, and re-elected the following year. On his retirement £500 was raised to erect a statue in memory of his services as mayor, but with characteristic modesty he declined the honour.

The citizens of Leeds, however, were determined to show their appreciation of his work, and some time later they subscribed £1,300, which was expended on a service of plate, the presentation taking place at a public luncheon.

From boyhood he was an enthusiastic Liberal, and the year 1876 saw him in Parliament as the representative of his adopted city. He retained this seat until the passing of the Reform Bill in 1885, and in the following year was returned for the Otley Division, which he continued to represent until 1895. In that year he was created a baronet as an acknowledgment of his services to the Liberal party.

For many years he was a governor of the Yorkshire College, and he took the greatest interest in founding the University of Leeds. When he recently received an honorary degree of LL.D. the following eulogium was passed upon him:—

"Commercial enterprise, accompanied by high integrity, benefits the commonwealth as well as the individual, and had Sir John Barran merely introduced a great and successful industry into Leeds his would have been no sterile public record. But Sir John Barran has, throughout a long life, always been regardful of the claims of the community upon his time, thought, and liberality. When the foundation of the Yorkshire College was proposed no one stood before him in welcoming and aiding the scheme. He is one of the few original members of the council of the college who are still with us, and he is one without whose continual and energetic efforts on behalf of our finance the university could hardly have come into being."

Sir John Barran, who was twice married, is succeeded in the baronetcy by his eldest grandson, John Nicholson Barran, of Leeds, son of John Barran, who died in 1886.

CANVASSER AND MANAGER.

Claim for Commission.

At the Southwark County Court, on Tuesday, May 9th, before his Honour Judge Addison, K.C., John Young, a canvasser and collector, of Meadow Row, New Kent Road, sued Messrs. W. J. Harris and Co., Ltd., sewing machine manufacturers, etc., to recover 14s. 3d. commission said to be due.

The plaintiff said he had been in the service of the defendants under an agreement to pay him 15s. per week salary, a full commission of 5 per cent. on his collections, 5 per cent. on sales other than furniture, 2½ per cent. on furniture sales, also 1s. bonus on each furniture sale of the amount of £2 and over. The agreement which was put in also stipulated that the plaintiff should refund any commission paid on goods which were taken back by the company unless 15 per cent. of the value of the goods sold had been paid, nor was he to be entitled to any commission whatever on orders taken or money collected after the termination of his employment. An interesting clause was one entitling the company to deduct 2s. 6d. weekly from the money due to the plaintiff until the sum amounted to £20, which sum the company held as a guarantee fund bearing interest at 3 per cent., and out of which they could deduct any deficiencies made by the plaintiff in money or goods. This fund the company were entitled to hold until three months after the termination of the employment. The plaintiff's case was that he had rendered an account of what was due to him on various sales, and it had not been paid.

Mr. Saville, the defendants' manager at the Newington Causeway branch, said the plaintiff claimed on £16 14s. 10d., whereas he was only entitled to commission on £9 13s. 10d., the amount of which had been paid into court. The order in dispute was that of a customer, a Mrs. Good, whom he (the manager) supplied.

The Plaintiff: Mrs. Good sent her card round to the shop and said she wanted me to have the order, but Mr. Saville said I had left, whereas I did not leave until three months afterwards.

Mr. Saville asserted that the plaintiff finished collecting an account from Mrs. Good in August, and in October she sent a note to him (witness) asking him to call about a further order. Unfortunately he had destroyed the order. He denied that Mrs. Good called at the shop and said she wanted Mr. Young to serve her.

The Plantiff: It is a recognised thing that if you open an account and call on a customer, and they afterwards come into the shop and order goods, that you get the order. I can bring a previous manager to prove that.

His Honour: The question between you is whether Mrs. Good brought your card in or sent a note to Mr. Saville?

The Plaintiff: It would be my order in any case, as I had opened the account and had been calling on her.

His Honour: Oh, no, not if she sent the order to Mr. Saville.

Mr. Saville: The rule of the firm is that unless a canvasser calls on a customer within twenty-eight days of an order coming in he is not entitled to it. The plaintiff did not call upon Mrs. Good until three months after the order came in.

His Honour: I could understand his not being entitled to the order if he did not call on a customer with twenty-eight days before the order was received, but why twenty-eight days afterwards I cannot understand.

Mr. Saville: I infer that he did not call on Mrs. Good the week before, as she sent the order to me. Mrs. Good's letter was addressed to me, and I called upon her and took the order.

His Honour: Well, the plaintiff could not claim it if that is true.

The Plaintiff: Mrs. Good told me she went into the office and took my card and asked for me. Mr. Saville told her he had got rid of me two months before because of my drinking habits. If you will adjourn the case I will bring Mrs. Good to prove it.

His Honour: Why did you not find out before three months had elapsed that she had been supplied?

The Plaintiff: A week before she sent up I called on her, but Mr. Saville said he would not supply her with any more goods as he was going to put her into court. Therefore I did not trouble to apply to her again, but after I had left I found out that he had supplied her with goods, she having called at the shop and said she wanted me, who was her collector, to have the order.

Mr. Michael McGarry, a hire-purchase furniture dealer on his own account, was called as a witness by the plaintiff. Mr. McGarry said he was manager for Messrs. Harris at the Newington Causeway branch prior to Mr. Saville, and it was the understood thing and had been laid down very clearly that whenever there was a doubt the collector was always to have the benefit. If a collector once introduced a customer, and that customer subsequently went to the depot and ordered goods, the collector was entitled to the order provided he was still in the employment of the firm. It was not the duty of the collector to find out such orders, but it was the bounden duty of the manager to tell him that his customer had been in and ordered certain goods.

Mr. Saville: This witness is speaking as if the plaintiff at the time of this order held a collecting card, but Mrs. Good's card had been finished three months when the goods in question were supplied. He could not hold the card after her account had been closed.

Mr. McGarry: If a customer who has been introduced by a collector ever comes into the depot during his employment and orders further goods he is entitled to the commission. That was the rule, and I always paid it. It is left entirely to the manager's own discretion to pay it.

Mr. Saville: That is all nonsense.

Mr. McGarry: A manager is not entitled to any orders that come to the shop in any case. He is supposed to get them on the "knocker" himself to obtain commission.

His Honour: It is said that the plaintiff knew nothing about the order until two or three months after the goods were supplied.

Mr. McGarry: In that case he is entitled to it according to the rule of the firm, because it was his customer in the first place.

His Honour: That is not so, according to the agreement.

Mr. McGarry: No, sir, but it is Mr. Harris's rule.

Mr. Saville: How long is it since you left the firm?

Mr. McGarry: Two years. I know nothing about the rules now; I am speaking of the time when I was there.

His Honour: Does Mr. Harris know anything about this case?

Mr. Saville: Oh, yes, and he most emphatically wishes me to contest it as he says the plaintiff is not entitled to it.

His Honour: The firm think he is not entitled to it?

Mr. Saville: Yes. I have come here instructed by Mr. Harris to contest the case.

The Plaintiff: The first day I started under Mr. Saville he did me out of an order by claiming the commission himself. It was the regular thing with him to have disputes about commission; it was every day and with every other man. People used to bring cards in, and he claimed the commission; if you troubled about it, he would admit it, but if you did not he would not do so.

Mr. Saville: You are on your oath, Mr. Young.

His Honour said he had given careful attention to the case because where men had to get their living out of commission it was of importance, and in such businesses especially matters between the manager and the collectors should go smoothly and honourably. He had heard Mr. Saville, and that gentleman spoke to facts as to which, if he were telling the truth, he could not be wrong, namely, that a note was sent to him, that he acted upon it, and obtained the order. To ask him (his Honour) to disbelieve him on a statement of fact of that kind was asking him to do more than he possibly could do. In addition there was the fact that that item was the only one that Mr. Saville had struck out of the plaintiff's account. Even if he were inclined to do it, which he was not, he could not disbelieve the evidence given by a man in the responsible position of Mr. Saville, and when the firm, too, backed him up in the matter. He must find for the defendants, but he did not know what they would say about costs.

Mr. Saville: I won't say anything about them.

His Honour: Very well, judgment for the defendants, no costs.

The amount paid in was ordered to be given to the plaintiff.

JUDGE CONDEMNS WATCH CANVASSING.

The sale of watches on the weekly payment system came in for some stern criticism by his Honour Judge Gye, at the Portsmouth County Court, on May 4th. The observations arose out of an action brought by Arthur Vasey, who was formerly a canvasser in the employ of Messrs. Kay, of the Universal Stores, Worcester, who were said to have a large number of travellers and salesmen in all parts of England working for the sale of watches, clocks, and all manner of goods, including ready made clothing. Plaintiff, who sued as the assignee of the book debts of Kay's Universal Stores, alleged that Robert Davies, a dockyard man, was indebted to him, as assignee, in the sum of 13s., which it was explained was for a watch sold to defendant by the canvassers from Kay's Universal Stores.

Plaintiff explained that he had bought from Messrs. Kay the books containing the debts of a number of people at Portsmouth, but that when he brought the cases into court, he was unable to obtain judgment for the debts since he had no evidence of the assignment of the debts. He therefore withdrew the cases, and had since then obtained a deed of assignment, which he now produced, and on which it was that he was now suing.

The Registrar (Mr. W. Renny), said it was hardly as plaintiff had put it. On the 27th ult. he was before him suing a number of persons as assignee of Kay's Universal Stores, but as he could produce no deed of assignment, only a letter purporting to be from Kay's he declined to make any order, and adjourned the cases for the production of the deed of assignment.

His Honour (Judge Gye) elicited from the plaintiff that the deed of assignment, though dated February 25th, had really been executed on May 2nd, and since the Registrar raised the objection; but he explained the reason why it was antedated was that he was given the collection of the debts on February 25th. Pressed as to the terms on which he had acquired the debts, he said that, as the deed showed, he was to remit to Messrs. Kay 5s. in the £. Some of the debts were of four or five years' standing.

His Honour: You took them good, bad, or indifferent?

Plaintiff assented, and remarked that there was bad and indifferent, but no good amongst them.

His Honour remarked on the fact that Messrs. Kay appeared to be satisfied with a payment of 10s. for a watch that they had sold for 40s. That, he suggested, showed what rubbish they were.

Mr. King, who defended, said Messrs. Kay employed

a number of men who touted the workmen employed at the dockyard, and other large places of labour in the town, and forced their wares upon them whether they would have them or not. In defendant's case he had been touted in this manner, and had positively refused to have anything to do with the agent or his wares, but the agent got his address and sent a watch to his house. This was four years ago, and he knew absolutely nothing of it until last week. He had since made inquiries amongst the members of his family, and he found that four years ago the watch did come to the house through the post, and that it was instantly seized by his wife, who pawned it. His wife was a woman of drunken habits, from whom he was seeking a separation, and she had repeatedly done this kind of thing.

Defendant having confirmed Mr. King's statement on oath, Mr. King urged that on that ground alone he was entitled to relief, but he defended the action on the ground that there was no assignment until after the action had been brought.

His Honour said that alone was fatal, and in giving judgment for the defendant with costs he condemned in measured language the methods of those agents engaged to sell twopenny-halfpenny rubbish which such firms as these foisted on the working classes by ways which were scandalous and in many cases fraudulent. He ordered the deed of assignment to be impounded, and marked his sense of the case by giving costs on the highest scale.

RELATIONS BETWEEN COLLECTOR AND CUSTOMER.

In our last issue we gave a paper by an instalment trader on the "Ideal Collector" which had been read before the Edinburgh Credit Drapers' Association, and at the next meeting of that body Mr. J. J. Inkster gave a paper on "The Relations which should exist between Collector and Customer."

Mr. Inkster said he felt sure there were few subjects of greater importance to their trade, individually and collectively, and especially to those of them who had to depend upon their collectors for the success of their business, than the relations which ought to exist between collector and customer. Upon this depended their success, and also their business reputation. The manner in which a collector handled his customers had a great deal to do with making them good or bad. Among the qualities which should characterise a good collector he would put in the forefront punctuality and cheerfulness, as these had a great influence on a customer. If there was one thing more injurious to the success of a collector than another, it was want of punctuality. A good collector was always at his post at the proper time, with a cheery "Good morning," and his book and pencil ready for action. Such men could hardly be refused a payment, while the man who came dawdling behind his time with a mournful, lackadaisical face, bewailing the state of trade, and ready always to sit down and gossip, and waste his time, never succeeded in winning the confidence and respect of his customers, without which he could never be a successful traveller. It might be taken as a very safe principle that if a collector did his duty towards his customers, giving every attention to their requirements, in so far as they deserved, always being ready with good and friendly advice when asked, this would reap its reward in the respect which the customer would entertain towards the collector, and beget a feeling of mutual respect. In such a case the customer would look forward to the visit of the collector with pleasure as to the visit of a friend. In addition, the collector would receive the co-operation of his customers in recommending him to others, which was the best means of doing business and securing good and satisfactory customers. On the other hand, there was a danger of undue familiarity; a man could be pleasant, and courteous and obliging, without that species of familiarity which breeds contempt. (Hear, hear.) The danger of such undue familiarity was that when the day came when the payments fell off, and firmness with discretion were required, this undue personal friendship prevented the collector from doing his duty to his employer in the way he should do. (Hear, hear.) They must never forget that there were many classes of customers—the good, the bad, and the indifferent—and each class required to be handled in its own way. The way which was successful with the one class would very often not be the way to be successful with the other—(hear, hear)—and therefore they had to be very wary in dealing with their customers. He, for one, was a great believer in exhausting the powers of moral suasion before proceeding to legal suasion, and the law courts should only be tried after all other means had failed. (Hear, hear.) There was another matter of importance, and that was the necessity of the men watching the accounts carefully, and not allowing the customers to get into more debt than they were in a position to meet. Great tact and judgment were required to know how to say "No" at the proper time and in the right way. It would many a time be far better if collectors, and masters, too, had the courage to say this little word oftener than they did. It would save a great deal of trouble and heart-burning to both collector, employer, and customer—(hear, hear)—it would many a time prevent customers from going into engagements which they could not fulfil, and save endless worry on the part of the collector and employer. Every collector should have a shrewd knowledge of the income of their customers, and also a good idea of the outgoing of the household in rent, taxes, and general household expenses. By careful observation and judicious inquiries, a great deal of what it was necessary he should know in his employer's interest could be known. If this were done, and the information obtained applied in a judicious way, things would go much smoother than sometimes they did, and at any rate prevent any serious plunge on the part of the collector. He was of opinion that very often collectors were as much at fault as the customers in allowing big bills to accumulate. He was very much afraid that some of their collectors were in the habit of taking orders from women without the husband's knowledge or consent. This practice very often led to unpleasantness, which might have been avoided if the representative had taken the trouble to see the husband and have a conversation over the matter; and at any rate it would prevent the husband pleading ignorance as an excuse for the debt. (Hear, hear.) It would do more as it would prevent imputations being thrown on the trade which often were thrown, because of the neglect of this. There were a number of people who were only too pleased when they got the opportunity, of casting any imputations on the trade. In conclusion, he said that he had submitted some of the relations which should exist between the collector and the customer. He had no doubt there were others, as he did not pretend that he had exhausted the subject; but he thought he had opened up what should be a very fruitful, as it certainly was a very important, subject, for discussion, as the relation between the collector and the customer was one upon which depended a very great deal of their prosperity as a trade. (Loud applause.)

Criticism being called for, Mr. Carrol said he had heard the paper with pleasure; the chief fault he had to find with it was its brevity. (Hear, hear.) What Mr. Inkster had said he heartily agreed with, and he just had the feeling that it would have been a good thing if they could have had their collectors present, so that they might have heard what the reader of the paper had to say on their duties—(hear, hear)—because some of his observations were most pertinent. The question of giving too much credit was a very serious one, but this was sometimes neither the fault of the collector nor the customer. In his (the speaker's) experience, whenever an account was big, something was wrong with someone or other of the family. Perhaps the man takes some trouble, or he had been out of work for six months, or something else that prevented them from paying. He believed in seeing that people were able to pay when they ordered goods, and when they were in doubt as to their ability or willingness they should give themselves the benefit of the doubt. (Hear, hear.) If they did that, he believed they would save a good deal of money. (Applause.)

Mr. Mackenzie was particularly pleased with the high moral tone which ran through it all. He did not believe in a man going about with a long face, as if he carried the whole burden of the universe on his back. He also thought if a collector could not use his judgment without his employer advising him, he was not worth his salt. As to talking with customers, he thought that five minutes now and again of judicious conversation was not mis-spent.

Mr. O. Scott said the relations which should exist between a collector and his employer was a difficult and a delicate problem. Good collectors were like domestic servants and poets—born, not made. Unless the men had some natural aptitude for the work, all the training in the world would never make them good credit drapery collectors. While he (Mr. Scott) thought that the collector should be frank and cordial in all his dealings, he thought that there should not be any undue familiarity.

Mr. Robert Peace thought that the first thing a collector should do in their trade was to study human nature. It was so varied and had so many phases that if they applied one rule all round they would be sure to go very far astray. As regards what had been said about punctuality, he entirely concurred. He thought it was one of the most important qualities a collector could possess. If he was regular to the minute, as he held he ought to be, he had every advantage of finding out what the customer was, and if he was a good customer, he was sure to be pleased to see him. Another important point in a good collector was that he should be a man of a well-balanced mind. He was sure they had all felt many a time, after climbing five or six flights of stairs, and called on several customers fruitlessly, when they came to the next customer they might be thoroughly out of temper. This customer might be a very good one, and perhaps, unwittingly, some of the temper might be visited out on him or her with very disastrous results. The collector should always try to get a good knowledge of his customers, make himself familiar with their circumstances, and all about their family, as very often in this way a good connection was formed when the family grew up.

Mr. K. Lamond remarked, in reference to the shortness of the paper, that there was an old Scotch proverb, "That guid gear went into sma' buke." As to punctuality, he remembered when he was on the road he used to meet certain collectors every week as regular as the clock at a certain hour. These men were nearly all in business now. He believed in a little friendly gossip judiciously done; it need not be long; but much good could be got by a kindly talk during the transaction of business. (Hear, hear.) As to accounts, it was a very difficult thing to keep them down. He remembered one case where the party had run up to the length of £25. He had got 5s. a week for a long time; the party had a big family, and was for taking on more, and he called attention to the state of the account. She said, "Very well; she would not ask for more." She paid up every penny, but he never got another order. The people were honest, and it was the hardest time with them. He thought that they should try and help their customers at these times, but it had to be done with great discretion and judgment. (Hear, hear.)

Mr. J. Skinner said if a man had common-sense he knew pretty well how to get about. A collector had often strange advice asked of him. Just the other day he was asked to give advice about the making of a will. (Laughter.) But he thought of all the curious positions a collector could be placed in was that which befell him once in the house of a customer—he was asked to pray for a customer who happened to be ill—certainly a unique experience. (Applause and laughter.)

Mr. Harper was thoroughly at one in all that the reader of the paper had said. He thought the relations could be all summed up in three words—straightforwardness, punctuality, and truthfulness. (Applause.)

The Chairman, in summing up the discussion, said when he was on the road and calling on customers he tried all he could to get information about their family and relations, and he felt that was a great benefit to him in dealing with them, when, as sometimes happened, they tried to avoid their obligations by flight. In regard to acquainting the husband with orders, that required to be done very prudently. Some men were very indignant if asked, at the implied slight, as it were, on their wives, as all things of this nature were left to their management.

Mr. Inkster replied to the various criticisms, and the proceedings terminated with a vote of thanks to the reader of the paper.

SHOULD RETAILERS SELL BRANDED GOODS.

Not a few traders have asked us from time to time which was the best course to pursue—to sell articles under their own name or to take up agencies for well-known makes. Messrs. Pretty and Sons, the well-known corset manufacturers, of Ipswich, in their trade circular, answer this question as follows:—

"In the competition of modern times, when lowness of price has been so much sought after, it was inevitable that a large percentage of drapery goods should be produced mainly for appearance—something smart and effective for a little money. So far as goods were of but passing interest, or of a kind in which durability was a secondary consideration, seller and purchaser alike were quite satisfied to handle them. The temptation, however, did not rest there, but extended to goods in which durability *was* a prime consideration.

"It is not difficult now to see evidences of reaction. People are to-day buying goods at higher prices than formerly, and are willingly paying the prices to ensure the greater comfort and durability that higher-grade garments always provide.

"It is this tendency that is giving such an impetus to goods bearing the name or trade mark of manufacturers of repute. This is especially noticeable with such goods as gloves, hosiery, corsets, umbrellas, and the like. A maker's stamp or trade mark is a guarantee of uniform and reliable quality. A trade mark is a certificate of character: it should embody a business reputation of years, and generally indicate real merit and sterling value.

"There are instances in which a draper adopts a trade mark of his own, and attaches it to his goods. Still more of warehousemen who, generally using their initials as the principal element of the design, make a push of goods bearing their trade mark, and from their business point of view it is commendable enough, since it compels customers to come to them exclusively for such specialities.

In such cases, however, there are obvious limitations. Neither draper nor warehouseman can afford to advertise these special brands at all extensively, without providing such a margin in profit as would very appreciably affect the value, so that this tends to neutralise the business advantages of such specialising.

"We think on careful consideration it will be conceded that the branded goods of the large manufacturer can best meet the present-day demand for standard and reliable merchandise. The manufacturer would in most cases be in a large way of business; would make goods in very large quantities at a minimum cost of production, and would get the raw materials at a much cheaper rate than the smaller buyer. These conditions also enable such goods to be advertised—not merely in local or trade publications, but in popular newspapers and magazines that circulate all over the world. And this, of course, creates a demand everywhere. The retailer gets asked for the goods on all hands: he gets a stock: displays them in his windows: people, hitherto strangers to his establishment probably, come in and make his acquaintance: the goods are easily sold, and he incidentally secures many new and regular customers in consequence. And as such purchasers find by experience that these branded goods turn out well, a favourable impression is created of the shop where they were purchased.

"Branded goods have other incidental advantages: they are usually obtainable at all leading wholesale

The Original Make



Thousands Sold Yearly without the aid of

HAWKING

OR

CANVASSING.

Agents wanted where not Represented.

Chief European Offices: 11-21, Paul Street, FINSBURY, LONDON.

houses, thus facilitating a constant supply without necessitating a large stock: the demand keeps up through the continuous advertising of the manufacturers, and it is very rare for complaints to arise. The retailer simply shows them, and they seem then to sell themselves.

"Retailers should, however, be content with a reasonable profit on trade mark goods, seeing the probable sales will be so large. There is surely nothing that helps to build up a fine business so much as selling goods of genuine merit and of absolute reliability, thus protected by a well-known mark."

MORE ABOUT THE PROVERBS AND CYCLE CASE.

TEST CASE—SYMONDS' LOSE.

On May 17th, at the Clerkenwell County Court, Lily Sewell, 16, a typist, brought an action against Symonds' Stores, Ltd., to recover damages for alleged breach of contract. This was a similar action to the one reported in our last issue, except that it was decided to treat it as a test case, and one involving some £18,000.

The counsel for the plaintiff, Mr. Merlin, said that his client was announced as the winner of a bicycle in the "Proverbs Competition." The facts of the case would reveal such a gigantic swindle as had seldom been equalled in the history of British advertising or of British commerce. His client in August last saw a quarter-page advertisement in the *Daily Mail* headed in large type: "Bicycles free. Absolutely genuine free offer. Send only a post-card. Cycles will be given within two weeks. The happy recipient of our gift may expect their machines within the next two weeks. You can have your choice of ladies' or gentleman's machines." Plaintiff next day sent a post-card to defendants. In September she got a peculiar letter, which appeared to be written to each separate recipient, but which probably was one of a great number of printed circulars, appearing as type-written documents. But not a single one of defendants' letters appeared to be dated. It read:

"Esteemed Recipient,—The 20 free cycles have been sent out, as per list enclosed, and you may be assured that we will give £100 to anyone that will show you that we have not given them away fairly. However, we feel that this is going to prove a splendid plan for advertising our business, so we have decided to set aside 980 more handsome £10 10s. machines, which will be given quite without cost under the simple conditions that you send 5s. for a year's subscription to 'Pleasure' and correctly solve the four proverbs. We expect by this wonderfully liberal distribution of first-class bicycles to make our name a household word throughout the United Kingdom. Such a colossal offer was never made before, and you can form an opinion as to the gigantic size of our business when we tell you that the 980 bicycles are actually here in our warehouse for distribution. Do not jump at conclusions with regard to the proverbs, but study them out, remembering that you are to write the originals, not corrupted versions. Your list will be examined by legally certified scrutineers. Kindly keep in mind that we shall deal with you by post just as honourably as if you were to call upon us."

The proverbs were:—

1. T-ll o-ks f— lit-le — gr-w.
2. N-ver — — till t--morrow w— you c-n do t--day.
3. A p-nny s-v-d is — p-nny —.
4. Virt-e is — own r-ward.

Counsel said that with regard to "Pleasure," which the esteemed recipient was to receive regularly for a whole year on sending the 5s., "Pleasure" was a paper which "Truth" called a bogus publication full chiefly of advertisements concerning defendants' own business. It also contained a matrimonial column, but it was unsaleable in the ordinary market of journalism. No doubt that at the inception a number of bicycles were given away merely as a sprat to catch a whale. Perhaps one boy in a school where there were hundreds of other boys would get one,, and this would set the others athirst for the competition. Plaintiff filled in the proverbs and sent her 5s. She received a circular saying that she was a winner A circular was also sent:

"Esteemed Patron,—To facilitate the erection of the bicycle for your use please fill the enclosed form and return to us immediately. It should accompany your subscription if the same has not already been paid. The sooner we can distribute the 980 bicycles the quicker we will get the benefit of the publicity attached to this remarkably generous distribution."

This document asked—

Have you used a bicycle before?

What is your height, weight, and are your legs long or short? (Laughter.)

Do you want a free wheel or a fixed wheel?

Have you any preference as to tyres?

Henry Sewell, plaintiff's father, said he called upon defendants after reading the account of the first case at that Court. He was told he could have a £5 allowance certificate in respect of goods bought of defendants. He gave the manager one hour to consult his principals on the matter. On returning he found a crowd of people there on a similar errand to his own. He was shown into the board room and introduced to a Mr. Scott.

Mr. Merlin: What passed between you?—I asked him if he was the managing director, and he said, "You can take it as such." He said, "You are only entitled to a £2 allowance prize." I said, "It has depreciated very rapidly. It was £5 when I was upstairs." Mr. Scott said, "You are a smart boy." I replied, "I am smart enough to see through this swindle. I have had fifteen years' travel at home and abroad, and would not think of sending in to such a competition; but you cannot put old heads on young shoulders." He said I could have a £5 coupon allowance. I said, "Give me £5 worth of goods and I will take them away, and have done with this matter." Mr. Scott offered me a cigar.

Mr. Stanton: Any damage for that?

Witness: He said they were German ones. (Laughter.) They wanted me to utilise the coupon, and I refused, saying it was another American trick.

Mr. Merlin: Did he say anything else?

Witness: Yes. He said, "I guess you and I could get on all right if we met outside." (Laughter.) When I left he said, "Any time you are passing, drop in." (Laughter.)

He added that on this occasion the name of Symonds' London Stores appeared in bold letters on five facias of the building, but later when he went there he found all these letters had been removed, and over the top window of the ground floor appeared the name "The British Phonographic Industries, Ltd." The name of Symonds, Ltd., was in little letters over the fanlight of the window.

A number of witnesses who had entered in this and other competitions instituted by defendants gave evidence, each stating that he or she sent the 2s. 6d. in the belief that it would result in a bicycle being sent.

In the course of the examination of these witnesses counsel read circulars they had received. One ran:—

"Esteemed Friend,—Our famous Proverb Competition is coming to an immediate ending, and we shall begin next week sending out the ten-guinea cycles, also the four-guinea photograph outfits. It will be the grandest distribution in the history of our business, thousands of pounds in value being given. If through need of money at the present time the 2s. 6d. cannot be spared, you can send 6d. in halfpenny stamps to secure the subscription, with guarantee of prize, and the remaining 2s. must be remitted during the week. This is surely liberal enough, isn't it, my friend? (Laughter.) But try and send a postal-order for the 2s. 6d. now. (Laughter.) I am urging you to lose not an hour's time, as after our 1,000 bicycles have been won we shall stop taking subscriptions and send money back. Quick, careful study will enable you to win.—I am, yours very sincerely, and with the best compliments of the season,

"JOHN A. CRAY, Secretary, 'Pleasure.'"

For the defence several literary experts were called, who based their interpretation of the proverbs on Bartlett's "Familiar Quotations," "David Everett." "Poor Richard's Almanac" (1757), and Henry Fielding's "Miser." "Virtue is its own reward," said one lady who said she had considerable experience in research work, should be "Virtue is her own reward."

In cross-examination she admitted that this version was not generally accepted. Plaintiff only had one proverb correct.

The Rev. Thomas Cecil Wild, curate of St. Gabriel's, Pimlico, said he went in for what was known as the 81 competition. He was awarded a first prize, and the machine he received was very much of the type of that produced in Court.

Mr. Stanton: I believe your life has been a perfect burden since then?—Yes.

Why is that?—Because the boys of the parish have been wanting to know about the bicycle.

Witness added that he had given it away. He also informed the Court that he was there on subpœna.

The evidence of defendants' chief clerk showed that between 30 and 40 clerks were employed in connection with the competition, whilst over the whole establishment there were 150 clerks.

Mr. Clarke, a surveyor, of Finchley, said he had received a bicycle, and was very well satisfied with it. There was something wrong with the free wheel at first, but defendants took it back and put it right.

A Bank of England clerk said he had a machine, but he did not think it was worth more than £4. Defendants said they had made a mistake, and it ought to have been a better one.

Another witness said that in December last there were over 1,000 bicycles in stock at defendants' stores.

The printer of "Pleasure" stated that the monthly circulation reached 120,000.

Several servants of the defendant company stated that in every case where bicycles had been won they had been despatched.

Mr. Stanton said he could produce 160 such recipients.

Mr. Coumbe said the great point to be considered was as to the construction to be placed on the letters.

The Judge said that evidence would be required of the despatch or delivery of the bicycles before the hearing of the first action.

At the adjourned hearing on May 29th, a number of witnesses were called to prove that cycles were supplied to winners, among them being Mr. Stevenson, a sub-librarian, from Bournemouth; William Edwin Jones, of Shenfield, near Reading; the Rev. Saml. Cooper, a Methodist minister, of Great Yarmouth; William Davis, librarian, of Bedford; James Finlayson, Excise officer, of Kennington, and Mr. Unwin, a gentleman of independent means, residing at Beckenham.

A packer swore that sixty-one persons had received cycles; and Mr. Statham, for the defendants, stated that in all 186 machines had been supplied to winners.

An expert in the cycle trade was called, and gave evidence as to the stability of Symonds' "Royal Worcester" bicycle.

Mr. Merlin: Do you remember at the end of the 1903 cycle season that a number of machines were coming over here at £1 each?—That might have been so.

Do you remember that these machines were refused by the consignees at Liverpool, and were sent on to Norway, where they were sold at 10s. each?

Mr. Farleigh (who appeared with Mr. Statham for the defence): Evidently they did not reach Symonds' Stores. (Laughter.)

Mr. Merlin: Do you know that the component parts of these machines come over from America ten at a time, and that the invoice price is £5 for the ten?—They are not all the same.

Mr. Knowles, an expert called for plaintiff, said he had seen machines at defendants' establishment. He should be sorry to sell them at anything approaching £5.

William Everett Scott, called, said that he was managing director of Symonds' Stores, and he was an American citizen, and came to England in 1898. Some time in 1900 he started Symonds' Stores, which was to sell cricket and football requisites, musical instruments, etc. Their business succeeded, and they produced the work "Pleasure," which had a circulation of 180,000 copies per month. They had employed as many clerks as 400, and last year they had fully 150 clerks. Until the decision in Dr. Brown's case things had run as smoothly as things did in business life nowadays. Last year's business was on the whole unprofitable, but the previous year it was good. As to the bicycle, the total cost to them worked out at £5 10s.

Mr. Statham: Is it true that you have been receiving moneys from people and not sending out goods?—I have always told my managers that they must send the things out as fast as possible.

It is suggested that when you have issued advertisements you did not have these cycles in stock?—In the last three years we have never had less than 1,000 bicycles in stock up to December 31st last.

Why did you not fight Dr. Brown's case?—The fact is that I was skilfully trapped into not defending it. It was a good trick. I know who did it.

Judge Edge: I don't know that I ought to allow that to pass. There was an application here for a new trial, and Dr. Brown attended to oppose it. He denied that he played any trick at all.

Mr. Scott: I don't think he did. I did not mean him.

Judge Edge: Were you here yourself?—No.

Mr. Statham: As regards the effect of that action on your business, what has it been?—Naturally very bad.

Judge Edge: Why should we go into this, because the blame either attaches to the directors of the company who did not defend, and perhaps some portion of it devolves upon me.

Mr. Statham: Oh, no. Whatever has been said by your Honour has been said in what you believe to be in the interest of the public.

Addressing the jury for the defence, Mr. Statham said that he agreed that not one single witness had been called by the other side to show that plaintiff's answers to the proverbs were correct. He referred to Franklin's works and the expert literary evidence, which showed the proper interpretation of one proverb to be, "Never leave that till to-morrow which you can do to-day"; and also to Act III., Scene 3, of Henry Fielding's "Miser," which said, "A penny saved is a penny got," and not "a penny saved," as put by plaintiff. According to Prior's Imitation to Ode 2 of the 3rd book of Horace, it was, "Virtue is her own reward." And so plaintiff had only one proverb correct. They told her she was a winner, and so she was, but they did not tell her she was a winner of a bicycle. If they had told her that she was a loser when she had sent in one correct proverb then it would have been dishonest. Defendants were willing to give the prize that was due to her. He asked the jury not to give a verdict against Mr. Scott because he was an American citizen or because he adopted American methods of advertising for his business.

Mr. Merlin, addressing the jury on plaintiff's behalf, read all the circulars in connection with the competition, and contended that they were all conceived to leave a wrong impression upon the people who read them.

"It must have been a sight for the gods," he went on to say, "to have seen the directors of Symonds' Stores selecting these proverbs. (Laughter). They start with 'Honesty is the best policy.' (Laughter). Then 'Never let your angry passions rise.' Does that arise from a guilty knowledge of what they are going to do with this proverb competition?" Regarding defendants' letters, they absolutely stunk of fraud, and as for the competitions, they were conceived in fraud, generated in fraud, and had been carried on in fraud. The whole thing from beginning to end was a carefully planned fraud on the British public, and a fraud of the very worst kind. He asked not only for a verdict, but that the jury should add a rider stating their opinion that the matter should be taken up in another quarter.

In giving his decision Judge Edge pointed out that the great bulk of people who went in for these competitions were not people likely to go to the British Museum and find out what were the correct answers to the proverbs. Was it not, then, a scheme put forward with the knowledge that very few persons would answer the proverbs correctly, and that as a result there would be a great reaping of 5s.? He also pointed out that in every circular the question of the bicycle occupied the most prominent place.

The jury retired, and returned their verdict by replying to the following questions submitted by the Judge:—

1. Did the defendants design and intend to lead the plaintiff to believe that the competition she was invited to enter was a bona-fide one?—Yes.

2. Did the plaintiff, in consequence of the representations of defendants, reasonably believe that the competition was a bona-fide one, and, acting on that belief, did she send defendants 5s.?—Yes.

3. Was the competition a bona-fide one?—No.

4. Under the condition of the contract was plaintiff entitled to a bicycle?

5. To what damage is she entitled (a) if the competition was not a bona-fide one, and (b) if bona-fide and she is entitled to a bicycle?

With regard to the fourth question the jury said that if the ordinary rendering of the proverbs was accepted plaintiff was entitled to a bicycle, and to the final question they awarded her £10 10s. damages.

The jury, who were absent for 40 minutes, added that in their opinion competitions of that and a similar nature should be subjected to public inquiry.

Judge Edge: I may say, gentlemen, that I entirely agree with your verdict. I believe that this competition is put forward by defendants as a trap to catch the unwary, and such methods of conducting the business in this country will not meet with the approval of English people. (Loud applause.)

Judgment was entered for plaintiff, and costs allowed on the highest scale.

A stay of execution for 21 days was granted, but the Judge said he should only give leave to appeal on defendants undertaking to pay the costs in such an event.

Jottings.

Mr. James Hall, late motor expert for Bradbury and Co., Ltd., has started in business for himself with another, trading as Newton and Hall, 228, Stretford Road, Manchester. The firm, in addition to motors and cycles, will cultivate a sewing machine trade.

* * * *

Our good friend, Mr. Charles Bradbury, who is showing the Burroughs' adding machine at the Liége (Belgium) Exhibition, informs us that no sewing machines or cycles of either English or American make are on view. Germany, however, is represented by the following sewing machine manufacturers: Gritzner, Baer, and Rempel, Mundlos, Durkopp and Lintz, and Eckhardt. Seidel and Naumann are also exhibiting, but only their "Ideal" typewriter.

* * * *

The New Home Sewing Machine Co. are issuing from their London office, 24, Denman-street, S.E., a circular of their new rotary sewing machine, which is constructed on the central bobbin principle, with rotary hook, and is guaranteed.

* * * *

It is interesting to note that Mme. du Gast, who was in charge of her own boat, the Camille, in the auto-boat race which has ended so disastrously, is about 35 years of age, and the wealthy widow of M. Crespin (who added du Gast to his name), the founder of the establishment now called Du Fayel, where everything is sold on the instalment plan and hire purchase system. She has for years gone in for all kinds of sport. She can box like a man, handle the foils, and ride a bare-backed horse. Her special hobby is motoring, and she took part in several motor races, and started the famous Paris to Madrid race. In this she steered her own car.

* * * *

Messrs. S. Lesser & Sons, wholesale factors, 24, Houndsditch, E.C., have issued a catalogue which comprises furniture, cycles, sewing machines, and mangles.

* * * *

Mr. J. B. Taylor, of Taylor Bros., Townley Street, Middleton, asks us to announce that he is prepared to represent firms supplying sewing machines, mangles, and cycles, and is willing to travel 20 miles round Manchester.

* * * *

Sir Thomas Brooke-Hitching, of Hitchings, Ltd., the well-known West End pram dealers, has been presented with an illuminated address by the board of the Commercial Travellers' Benevolent Institution for his recent services as chairman at the annual dinner, when he handed in a record subscription list.

* * * *

Messrs. Stone and Son, the old-established pram manufacturers, of High Street, Stoke Newington, London, N., are now devoting special attention to the manufacture of invalid chairs and carriages. They issue a well illustrated catalogue which shows that their designs and prices are all right, and dealers should write for a copy. Messrs. Stone and Son recently executed an order for wicker chairs for H.M. War Office.

Messrs. Stanley and Co., dealers in furniture, pianos, prams, and mangles, of Sutton, have opened a branch at 104, High Street, Plumstead.

* * * *

The death, on May 1st by apoplexy, is reported of Mr. Alden B. Stockwell, son-in-law of Elias Howe, jun., at the age of 72. The deceased was at one time President of the Howe Sewing Machine Co., also of Willcox and Gibbs Co. Since 1878 he has been out of the sewing machine trade.

* * * *

Advices from Montreal are to the effect that quite a sensation has been created in that city by a new spring motor which it is proposed to manufacture for driving sewing machines. We have heard of these spring motors before.

* * * *

A new concern called the Metropolitan Sewing Machine Co. has erected works at Nyack, N.Y., U.S.A., to make a high speed overstitch machine.

Cycle Jottings.

The Bowden Company warn dealers against selling brakes stamped "Bowden's Patent" which are infringements of their patent.

* * * *

The Ariel Cycle Company are now supplying their agents with window transfers of a pleasing design.

* * * *

The paragraph in our last issue as to Ariel cycles on easy terms has brought us a number of enquiries for the address of the Ariel Cycle Company. It is Bournbrook, Birmingham, or 49, Farringdon Road, E.C.

* * * *

Messrs. Sills and Company, the well-known platers and enamellers, of Coventry, have issued a price list of the cost of re-plating and re-enamelling which our readers would find useful.

* * * *

The Centre Car Company, of 34, Stroud Green Road, N., are introducing a system of bracing two cycles abreast with a chair for a third person supported between the two machines. The idea is a good one and has been satisfactorily tried over some thousands of miles.

* * * *

Shall cycles be tested and sold with a Government certificate? This question is now being seriously discussed by the leading cycle manufacturers. Of course, it is the cheap bicycle which has raised the point, and there is no denying the fact that many absolutely dangerous cycles are now on the market to cope with the demand for cheap machines.

* * * *

Messrs. W. Evans and Co., of 26, Beaufort Road, Birmingham, who introduced the hydro-carbon process of enamelling, are now prepared to instruct cycle dealers how to use their invention.

* * * *

Durkopp's, of Bielefeld, are making a bold bid for British trade in motor-cycles. Their latest machine has four cylinders and magneto ignition.

EXPORTS OF SEWING MACHINES IN 1904.

Our exports of sewing machines last year were principally to European countries, which took eight-ninths of the total, as may be seen from the following figures:

	1902.	1903.	1904.
	£	£	£
European countries	1,640,271	1,781,087	2,021,604
South America	44,566	62,803	66,713
British Colonies ...	106,874	122,658	85,726
Total of entire trade	1,840,136	2,035,196	2,269,887

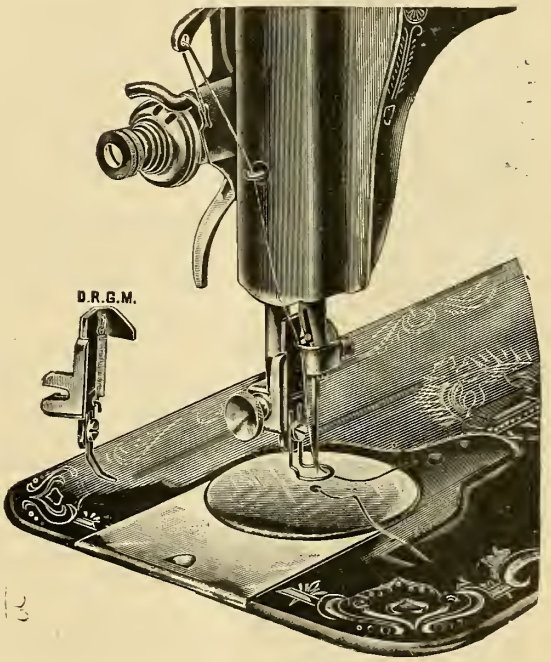
In Europe, Russia is the chief purchaser, taking £725,605 in 1903. In the same year the exports to Germany were £172,060, to France £275,380, while those to Spain, Italy, and Austria were in each case over £100,000. Of British possessions, India was foremost, taking £52,285 in 1904, while British South Africa took £29,867, and Australia £3,574.

ART STITCHING AND DARNING.

It is well known that when darning or producing art-stitching on a sewing machine it is necessary not only to remove the presser foot, but also the feed and the throat-plate, the latter because of its aperture. This troublesome change has now become absolutely unnecessary by the new art-stitching device combined with the "Vesta" central bobbin machine made by Mr. L. O. Dietrich, of Altenburg, Saxony.

The feed mechanism of the Dietrich machine is fitted with a kind of cut-out by means of which the feed can be quickly thrown out of action and the throat-plate is covered with a second throat-plate, all this being done without turning a screw, the second throat-plate being simply held fast by the slide. Thus the machine is quickly converted into an embroidering machine.

In order to facilitate the operation of art-stitching or darning a new and special foot for art-stitching has been constructed suitable for all the "Vesta" machines of the Dietrich firm. This new foot offers



the advantage of being screwed on the presser foot bar in order to replace the usual presser foot and pressing down the work by spring action until the needle has come out of same. Then the foot is held in a raised position by the needle clamp until the needle re-stitches the fabric. During this time the latter can be moved to and fro at will and no stitch will be dropped. In order to prevent the pattern to be embroidered being covered up or darkened by shadow, the presser foot slide is provided with a hoop formed of thin steel wire which is adjustable. The hoop can be also replaced by another if desired, for in many embroidery works it is an important point to the operator to have available a large or small hoop according to the nature and variety of the work to be executed. Another feature is a small binding clamp on the top of the presser foot bar which can be attached when the presser foot bar is at its highest point. The binding clamp, secured to the aforesaid bar, is intended to hold fast the bar, which is essential in art-stitching.

For greater facilities in art-stitching and darning the flywheel is furnished with a second groove for reducing the speed of the machine when working the latter as an embroidering machine. This is a great advantage to novices producing art-stitching on a sewing machine.

The above devices for art-stitching and darning on the "Vesta" central bobbin machine have met with great success in several countries and they are claimed to be the most perfect yet introduced.

The new foot for art-stitching will be supplied to users of central bobbin, oscillating shuttle, vibrating shuttle, or rotary shuttle machines.

GOVERNMENT AND TRADERS' BOOKS.

IS INSPECTION DESIRABLE?

An agitation has been started having for its object legislation to compel traders to keep certain books, which should be always open to Government inspection. The Northern Accountants' Societies have been debating the merits of this scheme, and the following is a summary of the speeches delivered :—

Affirmative, Mr. H. Oswald Bolton (Sheffield).

Mr. Bolton, in opening the debate in the affirmative, said :—

I think that the first query which suggests itself to the average man on being desired to consider a new question is, "How will it affect No. 1?"

Let us consider this aspect of the question now before us, and I think we must admit that, in the event of such a law as that under discussion becoming a realised fact, the tendency would be to better the profession ; for such a measure would require the formation of a body of book-keeping experts to deal with the knotty points which would be bound to crop up in the administration of the Act ; and who would be better qualified for such positions than accountants?

The manifold advantages of keeping proper books are too obvious to require detailed recapitulation to-night, so I will not insult your intellectual capabilities by remarking upon more than two of those which suggest themselves to my mind.

The first point is that of bankruptcy.

In the event of the bankrupt not having kept proper books, under the existing laws he is liable to the penalty of having his discharge postponed ; and to show how heavily this punishment weighs on the unhappy bankrupt, I need only remark that there exist in England bankrupts who have never even applied for their discharge, whose numbers run well into five figures.

Now, if it were a criminal offence, or a direct contravention of some statute, to omit to keep proper books, the fradulent bankrupt would either suffer for his fraud, or for having transgressed under a compulsory Book-keeping Act.

Again, looking at the reverse of the subject, take the case of the honest but careless trader, who, keeping no books from which he may ascertain his financial position, drifts peacefully along until it is forcibly borne upon him that it behoves him to go and file his petition.

Of course, some would argue, "The man was careless ; deal with a fool according to his folly." And to the section of the community which would take this lofty and unbending attitude, being all-wise and infallible, it may appear just to treat a careless man in the same way as one who is wilfully dishonest, as at present is the case, but for my own part I must admit that I have yet to learn that carelessness is a crime, and to be punished accordingly.

Now, such a man as I have instanced, supposing he had been compelled to keep proper books, would have been able each year or half-year to find out his financial position, see whether it was improving or otherwise. And if the latter, he would have been able to investigate the circumstances and ascertain to which departments he should direct his attention most particularly, and which branches of his trade he should make greater efforts to expand, besides various other facts which time will not permit me to enter into to-night.

The second case which I should like to bring before your notice is that of a builder or contractor, who desires to tender for a job, and who would be able from proper books to ascertain at what figure he could undertake it ; whereas without books he could only estimate, guess, and trust to Providence, and most likely undertake the work on very unremunerative terms.

As far as I can see, legislation along the lines suggested would not affect the careful and straightforward man of business at all, beyond the fact that his books would be open to Government inspection ; but, as I understand the subject, it does not even hint at a detailed annual audit, but merely says that the books "shall be open to Government inspection." And this I take to mean that the Government should take the right to inspect the books of any trader if it thought fit—that is to say, if convinced of some valid reason for so doing.

Now, I maintain that the duty of a Government is not only to punish crime, but to prevent it, and a compulsory Book-keeping Act would, without doubt, do a great deal to prevent fraud. For example, in the case of a dishonest, or would-be dishonest, trader, that Act would have a restraining influence, because many men who would never hold their hands on any moral grounds would do so if threatened with physical punishment ; as presumably would be the case, the liability to Government inspection of books being the hanging sword which would, no doubt, have the desired effect of keeping many in the straight and narrow way.

In fact, the whole effect of such an Act would be to elevate the moral tone of commercial relations, and place credit, that necessity of any large trading community, on a sounder basis ; so that pursuing the subject a little further, we are compelled to admit that the question before us to-night is not one which can be disposed of as merely personal, or as affecting only the directly trading portion of the community, but one which has a far-reaching effect upon our national life as a commercial nation.

When one individual desires to have commercial dealings with another, the first question which suggests itself to him is, "Where shall I be most likely to receive honest treatment?" In the same way, nations in their commercial relations are affected by this desire on the part of individuals for honest treatment.

The conclusion which is forced upon us on considering this side of the question is that, if we adopt some system of Government supervision of books and compulsory book-keeping, it would tend to commercial rectitude, which in turn would react favourably upon our international relations ; and at this period of depression in trade anything which would tend to improve commercial prospects is to be heartily welcomed.

One great point in our favour in the event of our getting this highly desirable piece of legislation is the fact that nearly all continental nations have some system of compulsory book-keeping, and we would be able to correct the mistakes of their various systems in ours.

Negative, Mr. Hugh H. Bowden (Northern Society).

With regard to the subject before us, I would draw attention to the fact that indirectly legislation already exists to compel traders to keep proper books, though no provision is made for Government inspection of those books ; how far books are properly kept you know without my going into details. The question, therefore, rather resolves itself into this, "Is it practicable or desirable to pass further legislation compelling traders to keep proper books? And, if so, it seems to me to necessarily follow that these shall be open to Government inspection if the scheme is to be of any value.

My colleagues following me, I desire as far as possible to avoid the chances of repetition, and I shall therefore confine my remarks to a criticism of the systems prevailing on the Continent.

In Germany a trader is compelled by law to keep proper bound books. No particular books are specified, nor are they open to Government inspection, nor do the penalties in that country differ materially from ours if they fail to comply with the law. In passing, it is interesting to note that in Germany the books must be kept in the State currency, and be expressed in a living language.

In Austria a somewhat different method obtains. Traders are compelled to keep certain stamped books, but this appears to be more for the sake of increasing the revenue of the country than with a view to preventing insolvency or promoting better book-keeping.

In France, however, a somewhat different system is in vogue. Traders are subject to tribunals of commerce, under the rules of which they are compelled to keep three books—viz., a Journal, a Press-copy Letter Book, and an Inventory Book ; and certain formalities are to be recognised as to the initialling of the pages of the first and last-mentioned books by authorised officials once a year.

But even in France the penalties for not complying with the law seem to be the same as in England ; and with the exception of such slight inspection as seems to be implied by the initialing referred to, the object would appear to be the prevention of improper abstraction of pages in the books, or substitution of others for the purposes of an action at law, or other reasons.

Under this system the traders improperly use the code as a weapon to combat any suggestion for alteration and improvement in the existing system of bookkeeping. Again, the code is very greatly modified, and shorn of its chief advantage, inasmuch as the Chronological Journal is to all intents and purposes done away with by the use of auxiliary books, the totals only of which are carried through the compulsory books.

These auxiliary books, according to an eminent French authority on evidence, are allowed to be produced in Court with the compulsory books to explain any entries.

In other continental countries, as Spain, Portugal, and Holland, the conditions seem to be practically the same as in Germany ; but in Russia, as one might expect, the Government goes a step further, and inspects the books for the purpose of income tax returns. But even in Russia there seem to be ways of evading the law, as, according to Mr. S. S. Dawson, "the services of those who can scientifically 'group' or 'wrap up' the various forms of income and expenditure and assets and liabilities are, from all accounts, highly appreciated in St. Petersburg." Thus, with the exception of France and Russia, perhaps the compulsion which exists to-day in most continental countries lies rather in the penalties attaching to the trader breaking the law and being found out, and is not so much insisted upon by means of Government inspection.

A trader may please himself whether he keeps proper books or not, but, if he elects not to do so, he must so regulate his affairs that the production of his books in Court will never become necessary, and he must furthermore take particular care never to become insolvent —two things, I venture to say, which are somewhat difficult to control. So much for the lessons taught us by foreign countries.

Now, supposing the Government in this country legislated to compel traders to keep proper books. We see, from the experience gained in other countries, such legislation could have no practical value unless Government inspection were provided to see that the law was carried out, otherwise I am afraid we would be very much where we are at present.

The words "keep proper books" cannot merely signify that a trader shall have certain books in his possession, but means that the entries in such books shall be properly recorded.

To my mind the state of affairs abroad at the present time is very much of a "farce." Legislation aims at compelling traders to have proper books in their possession, but neglects to provide how they should be kept; and, as I mentioned before, in France they may go so far as to make the law an excuse for not carrying out reforms by pleading that the code does not allow alteration—therefore, they say, there is no need to alter the existing system.

From this you will see that the bookkeeping of nations having such legislation does not advance with the times, but remains in what I might call "a miserable state of mediocrity."

I think there can be no doubt that the bookkeeping of Great Britain is much more complete than in continental countries.

Traders in this country are not used to being nursed in the arms of a paternal Government—the British public always has been, and always will be, I hope, quite capable of managing its own affairs—and would resent the intrusion of Government officials prying into its private affairs unnecessarily. No Englishman, worthy of the name, would like to see such a state of affairs as exists to-day, say, in Germany, a land ruled with the iron hand of officialdom. One of the most frequently seen notices in Germany are words "Es ist verboten," till one wonders if one may be allowed to live.

We are proud of being a free country and able to govern ourselves, and the indiscriminate supervision of private affairs is an interference with the liberty of the subject which can only be described as intolerable and therefore undesirable.

I leave the impracticable side of the question to my colleagues, and in conclusion would say that Government inspection is undesirable.

(1) Because experience gained from Continental countries shows it to be of little value.

(2) Because it is better to improve the trader's ideas of how to conduct his business through himself than by subjecting him to the unwieldy inspection of officials.

(3) Because it is an interference with our self-governing instincts which is intolerable.

(4) Because it is not practicable, which I leave to my colleagues to demonstrate.

Affirmative, Mr. F. C. Young (Sheffield).

"Would legislation to compel traders to keep proper books be desirable?" I think it would, for two reasons.

Firstly, I think it will be generally agreed that traders who keep proper books are in a better position to deal with their financial affairs than those who do not, and if legislation were enacted which would compel all traders to keep proper books, it would undoubtedly enhance the financial credit of individual traders, and as a result enhance the financial credit of the nation as a whole.

Secondly, such legislation would, no doubt, necessitate traders calling in a skilled accountant to advise them as to what were proper methods of bookkeeping, and this would, of course, be a very desirable thing from the point of view of our profession.

The gentleman on the opposition bench mentioned that there is already in existence an act which indirectly compels traders to keep proper books. I suppose he refers to the Bankruptcy Act, 1883. It is true that this Act empowers the Court to refuse, suspend, or attach conditions to the discharge of a bankrupt who has not kept proper books, but it seems to me that this is very much like locking the stable door after the horse has been stolen. I don't suppose that one trader in a hundred has read through the provisions of this Bankruptcy Act, or keeps proper books, because he knows that if he does not he is liable, in the event of his bankruptcy, to have his discharge suspended. What is the use of penalising a man after he has become bankrupt? Prevention is better than cure.

Mr. Bowden also stated that on the Continent traders shelter themselves behind the Government regulations when any improvement is suggested in their method of bookkeeping. I do not think that this fact furnishes any reason against the proposed legislation.

We could avoid the defects of the continental systems if the proposed Act, for instance, provided that each trader should pass the result of each financial transaction through a Journal and a Ledger, as these two are primary books traders could, by sub-dividing them, adopt any correct system of book-keeping.

As regards the inspection. I don't think there would be any difficulty about that. An inspector—who would, of course, be a qualified accountant—would be appointed for each district, and have power to demand the production of any trader's books of account. If he was not satisfied that proper books were being kept, or that the books were not kept in a proper manner, he would

warn the offending parties, and, if no improvement was made, they would be brought before the Court, and, if convicted, they would be fined.

I do not think there would be any more difficulty in proving that a trader did not keep proper books than in proving that, for instance, black smoke had been emitted from a factory chimney for a period of twelve minutes

On the whole, I think the proposed legislation would be a very desirable thing.

Negative, Mr. Haddaway, Northern Society.

We have at the present time sufficient legislation to indirectly compel certain traders to keep proper books, and I submit that, in leaving the remaining traders to evolve systems of accounting for themselves or with the aid of professional accountants, we in England have advanced in the art of accountancy far beyond those who have never troubled to explore the vast territories outside the pale of "official forms and legal requirements."

Is any Government inspection necessary in these days, when the tendency is undoubtedly for the large number of small concerns to give way to a smaller number of large ones, which in turn, by a consolidation of interests, are amalgamated with others?

Certainly not; those who have followed the proceedings at the Autumnal Conference recently will remember Mr. Harmood-Banner quoting the following very significant figures extracted from the *Stock Exchange Official Intelligence* by Mr. Eric Carter.

Out of 776 companies with an issued capital of £500,000 or over, adding up to a total of 2,239 million pounds—2,105 million pounds, or 94 per cent., was audited by Chartered Accountants, 1.6 by accountants other than Chartered, and the remaining fraction, 4.4 of the whole, was not apparently audited at all.

Where, I ask, is the necessity of any Government interference here?

With regard to small traders, have not the provisions of the Bankruptcy and Partnership Acts, together with the exigencies of trade and the stress of competition, tended to increase the number of shopkeepers who keep proper books now and have them regularly audited.

Then there are those traders who keep no books at all, and I contend it would be of no practical utility to attempt to drill into them the advantages of book-keeping, much less cost or departmental accounts, and I very much doubt whether they would be able to understand the results even if they were presented to them: and, further, I certainly object to the country being put to the expense of mantaining the requisite officials for so little benefit to the community at large.

Would such inspection prevent fraudulent evasion of income tax? Scarcely under Schedules A, B, and E. Evasion is at the presnt time very difficult; and inasmuch as under Schedules C and D the tax is paid *for* the taxpayer instead of by himself, successful frauds can only be perpetrated in cases where the assessment is entirely dependent upon the returns made by the party concerned, not generally the trader who does not keep books.

Would the Government inspection afford any protection to creditors? That, of course, all depends upon the inspectors and the nature of the inspection; but I cannot agree that taxpayers should be compelled to increase the wealth of our wholesale warehousemen by defraying the cost of a system which might possibly save them—the warehousemen—from bad debts occasionally, and incidentally tend to their extending the terms of credit on the strength of the Government inspection having been passed by the retailer.

What is the real underlying object in having Government inspection? I take it that the whole idea is to prevent bankruptcy.

Instead of achieving such an ideal state of affairs, I am of opinion that such inspection would simply increase the number of cases.

As accountants, have we not all come across traders who, owing to the dishonesty of a clerk, or having to pay out a partner, overbuying, or it may be bad management generally, have found themselves in temporary difficulties

In such cases it often happens that, after investigation, the creditors are called together and the whole position fully gone into; and it is ultimately arranged, as the business has been and could still be made a very profitable one, that the debtor continues the business under the supervision of a Chartered Accountant—in whose hands the business, more frequently than not, retrieves its old position to the advantage of everyone concerned.

But with Government inspection what would happen if the business were in difficulties such as I have enumerated at the time of the inspection? The trader would be officially notified that circumstances had arisen which required him to put up his shutters and cease trading forthwith. Salaried officials are not conspicuous for their ingenuity in vared circumstances—they act by an inflexible rule; and in prevnting, no doubt, a few fraudulent bankruptcies, the result would be, as I said before, that the number of bankruptcy cases would be increased rather than decreased, and the amount of money lost to creditors would assume serious dimensions.

If the Government undertook the work of inspectiag the books of traders, would it not naturally follow that it would also dictate as to how the books were to be kept and the form in which the accounts were to be stated?

A standardised form is in vogue in a few undertakings, and I need not say anything further than to merely state that it does not commend itself to our friends in Liverpool.

In conclusion, I have no doubt whatever that any advantages to be derived from the proposed legislation would be by no means commensurate with the cost and annoyance of enforcing it, and I therefore hold that it is undesirable.

Generally speaking, we in England are not enamoured of anything that takes away from private enterprise, and we have a feeling of genuine thankfulness, after a holiday abroad, to find that everything in the old country is not run by the State, with its attendant extravagance and surly officialdom.

CRYING "STINKING FISH."

The practice of some firms to be always attacking their competitors is well-known. As a rule their standard of intelligence is below the average, or they would not adopt such a course of trading. Our contemporary, the *Credit Drapers' Gazette*, dealing with this subject, says:—

An esteemed correspondent has been good enough to enclose us a circular which he thought "might prove material for an article by the worthy Editor." The circular, we are further told, is being distributed lavishly throughout the district in which our friend lives, moves, has his being, and carries on business. Of course, we are all, Editor and readers, much obliged to those friends who act the fraternal part—when they see their trade impugned—by keeping us informed of the methods employed by those who seek their own advantage by trying to discredit the trade we represent; but it occasionally happens that silence serves us best, because of the free advertisement the other side would gain by a controversy which they would take care to bring into publicity, either through the daily press or their advertising literature. It must not be forgotten, either, that credit-giving is one of the pet aversions of wealthy faddists, whose extravagant denunciations are such that they would fight for ready-money rogues rather than for instalment plan honest men. Such men—anomalous as it may seem—have a great power in influencing public opinion—and sometimes with such a demoralising effect that persons who are in debt have been perverted from the paths of honesty, after reading or listening to the evil utterances concerning the men who gave them credit — probably in a time of stress. In the case of the present circular we are supposed to be discussing, there is much less to get cross about than in some we have read. It is not a very

complimentary heading, for example, that says, "We sell at half the prices charged by tallymen!" Nor is it easy to sit still while reading such a specious lie as this "We sell sterling, reliable goods—not shoddy rubbish. The good payers has (sic) to make up the losses through the bad." The author's grammar is evidently as fragile as his love of truth. Listen now to this bombastic, preposterous twaddle—

"Is it better to be fairly treated by us than to be robbed by the man with the pack?"

There is no doubt that the man who seeks to do an absolutely cash trade has his work cut out, and so we can afford to be charitable with his sophistries and polemics, seeing that they are engendered by the envious knowledge that the good honest credit draper makes a reputable living supplying the bulk of the respectable, shrewd working class people who constitute the very backbone of the nation. A man may not have the capital to enable him to give credit; and so he makes an effort to get rid of his goods by specially running down the system he would fain himself adopt, but that his circumstances are too cruelly unkind. As a rule, the distributors of these circulars rent temporarily a shop that has long been vacant, and so is to be obtained cheaply. They frequently buy—for cash, because credit they cannot get!—a lot of stuff that the warehouse is glad to get rid of; and this stuff is belauded on paper to such a degree that it would be laughable were it not for the damage done to the reputation of the credit-giving tradesmen and to the pockets of the victimised purchasers. Another idea is to get the public to pay their instalments in advance; and we are always sorrowful rather than angry when we see respectable resident tradesmen issuing unfair literature in order to further their own interests. Before us as we write is another handbill—for which we are also indebted to a friend in the credit drapery trade, who gave it to one of our travelling representatives—and on this, in displayed type, the question is asked:—

"Why pay 30s. or 40s. to packmen when you can get similar goods at Blank's for a sovereign and pay weekly for them?"

It is proverbial that all is fair in love and war—in this case it is trade war—but as with the lady in the play—the gentleman protests too much. There are other "arguments," which are not exactly complimentary to credit-giving tradesmen, nor to their customers—but these, with one exception, we will not recapitulate. But one we have found quite amusing, and no doubt our readers will get a good laugh out of it:—

"Buy at Blank's, and save at least 20s. in the £ under packman's prices."

Does this apostle of cash-by-instalments-paid-in-advance give his goods away for nothing? For that is the only way to enable his customers to save 20s. in the £! The statement reminds us of the Irishman who on being told by the shopman that a certain stove only burned half the quantity of coal of another kind, exclaimed, "Then, by Jabers, I'll take two of them and save the cost of coal entoirely." The first circular we feel to be dishonest, the second is merely regrettable, and its issue is venial by comparison. And yet neither is so bad as many we have seen. There may be some of the retail customers of the credit drapers who will be influenced by them, and so it is as well that members of the trade should know what is being said about them and their methods, so that they may be ready and easily able to controvert the statement.

THE MARRIED WOMAN'S PROPERTY ACT.

PROS AND CONS.

The following, written by a credit trader, places the above matter in the proverbial nutshell:—

There was a time when women were treated harshly and unjustly. All their belongings before marriage and whatever they acquired afterwards, whether by gift or by the use of their skill or talents, passed to the husband. It mattered not whether he was idle or dissolute, the result to the wife was the same. But the old law was fairly consistent. If it vested in her husband all her personal property, it also made him liable for all her ante-nuptial debts, as well as for debts contracted during marriage; but as he had large powers of controlling her, this also was not unreasonable. But the pendulum has swung greatly to the other side. Married women are now the spoilt children of the Legislature. They receive more than justice. They are now a pampered class. In the main, the liability of the husband remains, while the rights which justified these liabilities are gone. A great change was made by the Act of 1882. This went far to do away with the distinction between a married and an unmarried woman. A married woman might hold and dispose of her property as if she was a single woman. She might sue and be sued without her husband being joined. She had all the criminal and civil remedies against her husband as if she were still unmarried. But the husband who cannot control her actions may be made liable for her debts; she may publish what libel she pleases to the detriment of her husband and others, but his purse must pay the damage which they suffer. She may commit breach of trust without his approval—he is liable all the same. This Act gives the wife all civil remedies against the husband for the protection and security of her own separate property, but there is no reciprocity. "A wife," says a well-known expositor of the statute, "may restrain her husband by injunction from interfering with her separate business or other separate property, and take what other proceedings may be necessary to protect and secure it. The husband is without a corresponding remedy against the wife." These are some of the objections to the present law. Though unfair, they may be met by the reminder that the husband has taken the wife "for better or worse." The serious evil is that the law intended, to protect her against her husband, is freely used to defraud or baffle creditors. She may have money, and set them at defiance. With the aid of existing legislation, she may evade in nearly all cases the payment of her just debts. It is true that if she trades separately, she can be made a bankrupt, but she cannot be committed under the Debtors' Act for non-payment of a judgment debt, which in similar circumstances would be the fate of her husband. When she is made bankrupt, why should she still be able to retain her wealth? If she is in business and marries—and not able to satisfy the debts she has incurred—this prevents a receiving order being made against her. Again, persons dealing in business with married women have found great difficulties. It is often impossible to say when they have been acting as agents of their husbands. Nothing has been said of very many kinds of fraud which go on under cover of the present law, the transfer of furniture and other effects from husbands to wives, so as to defeat creditors, and settlements, by which creditors are prevented from reaping the fruits of their judgments. All this shows, as already stated, that the law has swung from one extreme to the other, and is now unduly favourable to women.

SHOULD ONE CUT PRICES.

In reply to a correspondent, the *Draper* answers the above question with an emphatic negative, and goes on to say:

In noting the men who have been successful in business, we will find, as a rule, that they have conducted their business according to strict rules, and on principles of equity, and that they have done so in the face of rivalry or other interference, with some degree of independence and self-reliance. We also find, as a rule, that their practice has been to ask prices for their goods which left a paying profit, and that they refused to enter into any transactions which were in themselves promising a fair profit.

A reputation for cheapness may be desirable in some respects, but it is not to be relied on for permanent success. The majority of people are distrustful of a shop that sells too cheaply. The man who has a reputation for keeping good goods, and of selling them for what they are, will retain his trade better than he who merely tries to sell cheaper than others. How often do

you hear people say of some firm or other, "They are not cheap, but they do sell a good article," and a higher testimonial we would not wish for.

Purchasers are, as a rule, not nearly as well informed regarding the merits and values of goods as many salesmen are apt to give them credit for. They are, however, as we all know, given to much shopping about and comparing prices. In the West End of London the ladies are particularly keen in discovering where they can obtain certain things a little cheaper than elsewhere. Here the prestige of an established reputation for reliability tells to advantage. If customers assert that they can buy such-and-such a line at such-and-such a shop at a price lower than you are quoting, it is essentially a case for making a tactful reply, and, what is more, enquiring into the rate of profit put on by your competitor, and seeing whether it is not possible to fall into line, consistent, of course, with that "fair" rate of gross profit which the circumstances of the particular case (and the locality) demands.

The most ruinous policy is the "get-all-you-can" plan, by which different prices are asked, according to customers, and by which almost any price is accepted in preference to a loss of sale; it is demoralising in its effects on customers and salesmen alike, and, where followed, usually results in the Bankruptcy Court.

ARRANGEMENTS WITH CREDITORS.

Arthur W. Underwood, Furniture and Pram Dealer, High Street, Watford.

The above has registered a deed of assignment showing liabilities £423 and assets £247. Among the creditors are: Boys and Spurge, Great Eastern Street, £3; Rivett, Campbell, and Co., Manchester, £14; Simpson, Fawcett, and Co., Leeds, £5; Stokes and Holt, Leicester, £4.

Atlas Furnishing Co. (M. L. Bye), Furniture and Pram Dealer, Victor Street, Grimsby.

According to the deed of assignment registered in the above, the liabilities are £370 and the assets £262. Among the creditors are the Halesowen Cycle and Pram Co. for £11.

G. E. Arlidge, Dealer in Furniture and Prams, Northampton.

In the above affair the Halesowen Cycle and Pram Co. are creditors for £12.

Humphry and Sons (Ltd.), Scotland Street Parade, Birmingham, Manufacturers of Cabinet Goods, Bassinettes, etc.

The following letter was issued to the creditors of the above on May 18th:—"Dear Sir,—I beg to inform you that I have been appointed receiver on behalf of the debenture-holders of this company. To assist me in preparing a statement of affairs, I shall be glad to have particulars of the account (if any) owing to you by the company, up to and including Tuesday, May 16th, 1905, the date of my appointment. I may add that, under the powers of my appointment, the business is being carried on under my supervision, and all orders after this date will bear my signature as receiver. Please send to the works, direct, invoices and statements in respect of any orders executed by you under my authority. All goods so ordered will be paid for by me in due course.—Yours truly, Walter Charlton, Receiver.

"5, Waterloo Street, Birmingham."

John Cavit, Sons, and Co., Ltd., House Furnishers and Pram Dealers, Wolverhampton.

It will be remembered that the above company was wound up a few months ago. Last month the creditors were agreeably surprised to receive the following letter: "As directors in the above company, which has recently been wound up owing to financial difficulties, we, the undersigned, feel that it is incumbent upon us, as far as lies in our power, to discharge the trade debts incurred by the company prior to November 5th, 1904, that being the date on which a receiver was appointed by the debenture-holders. Having now received a dividend on the proportion due to us as debenture-holders, we are devoting the whole of this money to the aforesaid purpose, the amount now at our disposal enabling us to remit at the rate of 16s. in the £. We should therefore be glad if you will let us have, per return, an exact statement of your account against the company up to November 5th, 1904, and we will forward cheque in due course. We deeply regret that you should have sustained any loss through our inability to carry on the business successfully, and we also feel that we owe the creditors an apology for appearing to ignore their claims during the time in which the affairs were being wound up according to the usual legal process. We may add that it has never been our intention to take full advantage of our legal position as debenture-holders at the expense of trade creditors, but at the same time we did not feel justified in making any promise until actually in a position to substantiate it.—We remain, Gentlemen, Yours faithfully, John Herbert Cavit, Charles Manton Cavit."

William Henry Fox, dealer in sewing machines, etc., Cinderford.

A receiving order was granted in the above on April 26th. According to the Official Receiver the liabilities are £289 14s. 10d. and the assets £232 13s. 6d., of which stock in trade is reckoned at £100 and the good book debts at a similar amount. The debtor gives as the cause of his failure "Want of capital and bad trade."

The receiving order was made on the debtor's own petition, and he has been adjudged bankrupt. The bankrupt, who is 45 years of age, states that he commenced business, on his own account, as a dealer, about 15 years ago, at Cinderford, he having a capital of about £200 or £300 in cash and book debts, he having previously been a tailor; that he paid a composition of 4s. 0d. in the £ 23 years ago, his liabilities being under £200; that he was solvent three years ago, but on July 22nd, 1903, he had to borrow £200 from Mr. A. E. Dykins, of Cinderford, as security for which he gave a bill of sale of some of his stock fixtures and other effects; that the balance now owing on the bill of sale is about £122 10s.; that he has been sued by numerous creditors; that an execution was levied by one on April 17th last, and, on April 25th, the sale took place thereunder, and he thereupon filed his petition.

According to the Official Receiver the defendant kept an incomplete set of books.

Among the creditors are: John G. Murdoch and Co., Ltd., London, £51 7s. 3d.; Vertical Feed Sewing Machine Co., £10 1s. 9d.

A Brand, dealer in furniture and prams, King Street, Plymouth.

A receiving order has been granted in the above. Among the creditors are James Lloyd and Co., Ltd., of Birmingham, for £10.

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Patents.

The following list has been compiled expressly for this Journal by Messrs. Charles Bauer, Imrie, & Co., of the City Patent Office, 72, Cannon Street, London, E.C., from whom further information may be obtained.

APPLICATIONS FOR BRITISH LETTERS PATENT.

8,237. J. C. O'Reilly. Improvements in hemstitch sewing machines.

8,360. W. S. Squire. Improvements in knitting machines.

8,489. A. C. Harrison. Improved method of mounting the fly-wheels of sewing machines.

8,785. W. J. Zeal and W. A. Whitehorn. Improvements in washing machines.

8,857. J. Hill. Improvements in the production of strap-holders used on baby-carriages and mail-carts for flexibly connecting the ends of the resilient supporting springs to the body parts.

8,917. J. A. Rhoult. Improvements in shoe sewing machines.

9,052. D. Simpson and J. J. Simpson. Improvements in children's portable carriages.

9,585. E. L. Evens. An improved implement for washing clothes.

9,659. Seiler's Maschinenfabrik. Improvements relating to mangles.

9,770. A. J. Boult (a communication from M. A. Krag). Improvements in sewing machines.

9,826. R. W. Gribbon. Improvements connected with sewing machines.

9,841. T. S. Grieve. Improvements in knitting machines.

9,935. J. Schwabacher and W. V. S. Lynn. An improved embroidery appliance.

ABSTRACTS OF SPECIFICATIONS RECENTLY PUBLISHED.

7,373 of 1904. **Bobbin Winding and Manipulating.** E. A. Angus, of Monee Ponds, near Melbourne March 28th, 1904.

The object of this invention is to enable sewing machine bobbins or spools to be wound automatically and inserted, when filled, into, and removed when empty from, the shuttle or bobbin case by mechancial means, the threading of the tension devices being simultaneously effected when the full bobbin is inserted. Twelve claims are made, coveraing a rotatable or mechanically-operated bobbin-conveyor fitted with bobbin-gripper spindles, sliding pusher mechanism, and thread-cutter mechanism.

20,475 of 1904 (date claimed under International Convention, September 30th, 1903). **Blind-stitch Straw Hat Sewing Machine.** G. Fischer, of Geneva, Switzerland.

The distinctive features of this machines are (1) that four vertically moving needles are arranged so as to be allowed to pull, at either side of the work, a loop of the thread engaged between the two pieces of the work which are to be united by sewing, and to drive these loops into the work at places near those where they have been pulled out; and (2) an arrangement of hooks for pulling one of these loops through the other one between the two pieces of the work, and for carrying the loops from one needle to the next.

UNITED STATES PATENTS.

Granted in April, 1905.

786,410. H. H. Cummings, assignor to Union Lock Stitch Co., Boston. Thread controlling mechanism for sewing machines.

786,774. F. W. Merrick, Boston. Thread-waxing device for sewing machines.

786,909. F. W. Merrick. Feed mechanism.

786,934. R. G. Woodward. A novel seam.

787,177. J. T. Hogan. Buttonhole sewing machine.

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PARTNER wanted, £600, to take half-share in business taking £25 weekly.—"Partner," c/o Sewing Machine Gazette, 27, Chancery Lane, London, W.C.

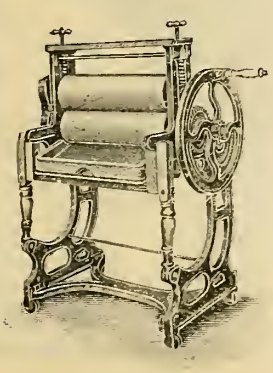
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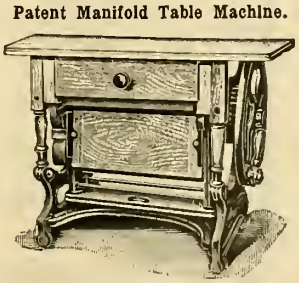
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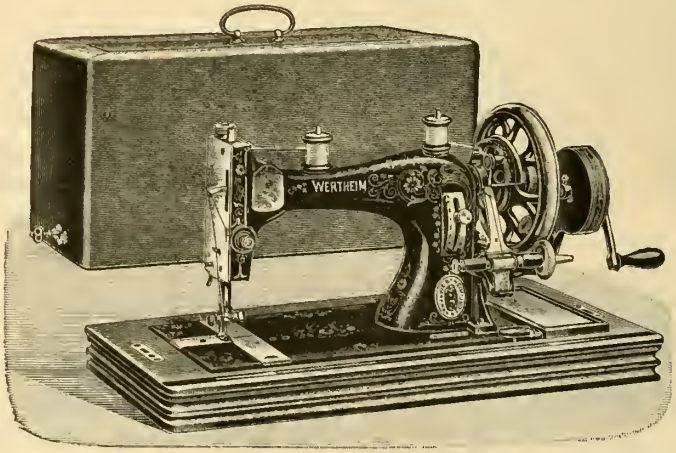
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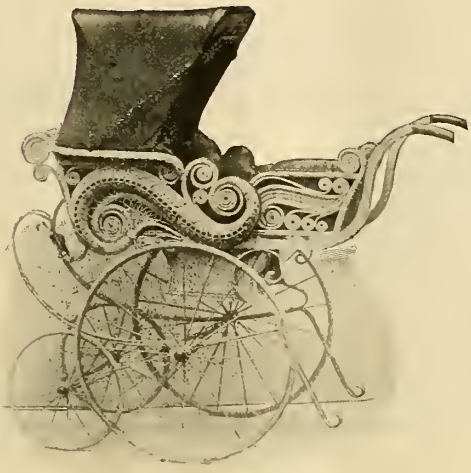
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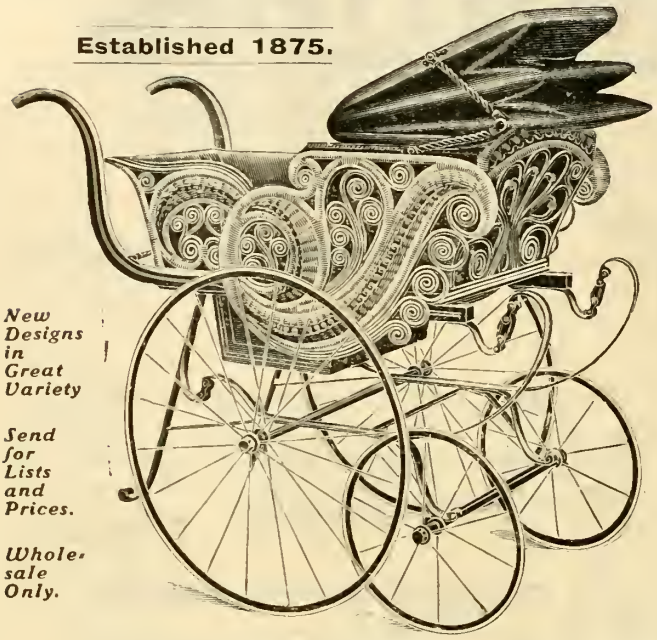
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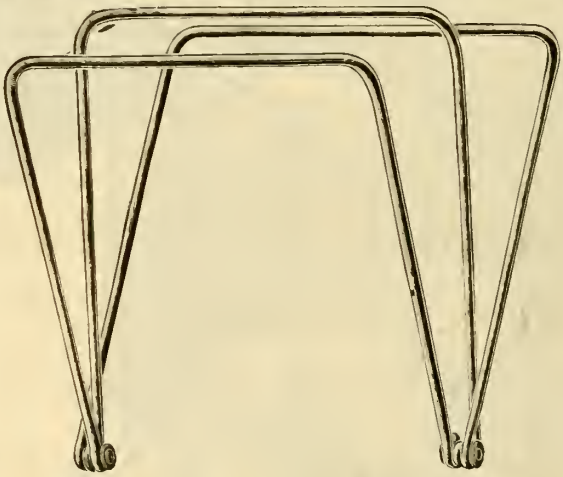
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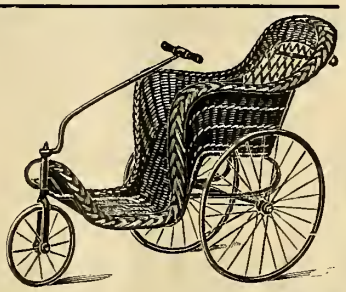
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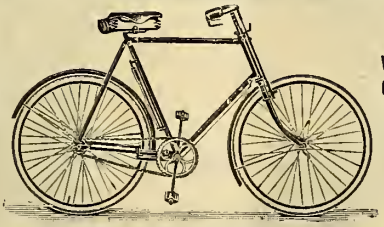
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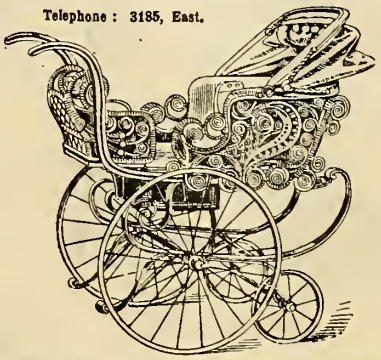
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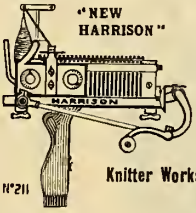
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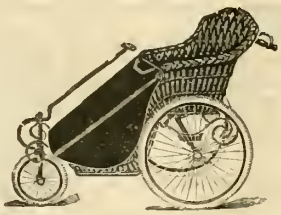
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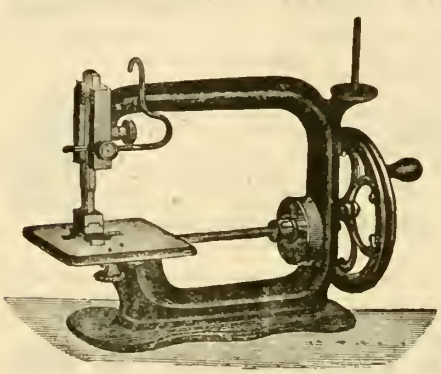
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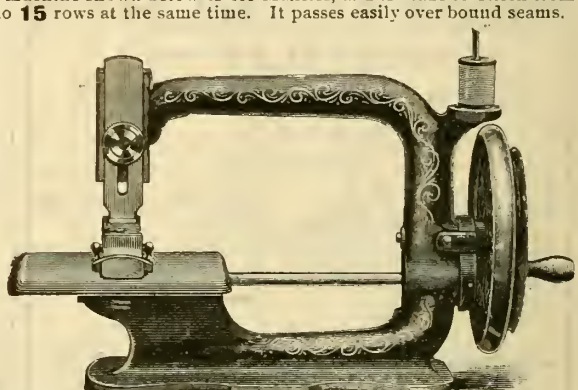
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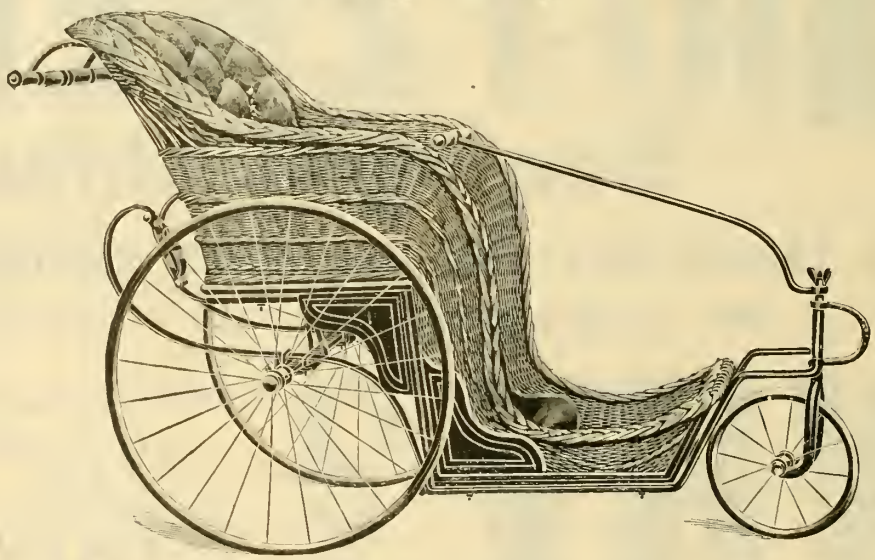
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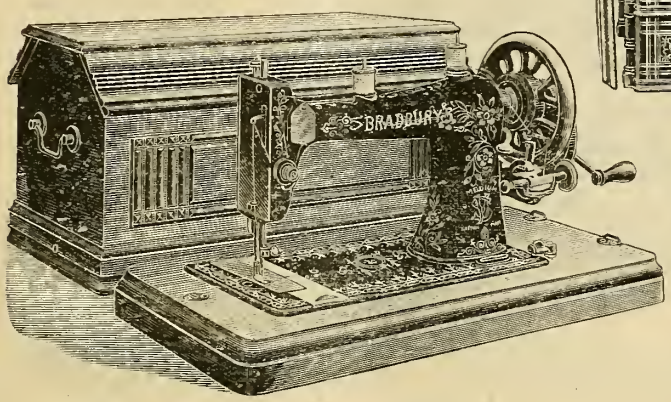
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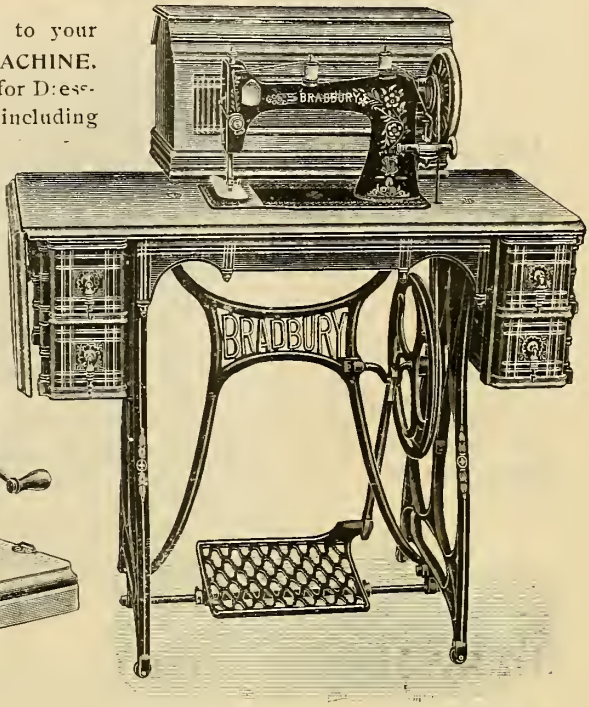
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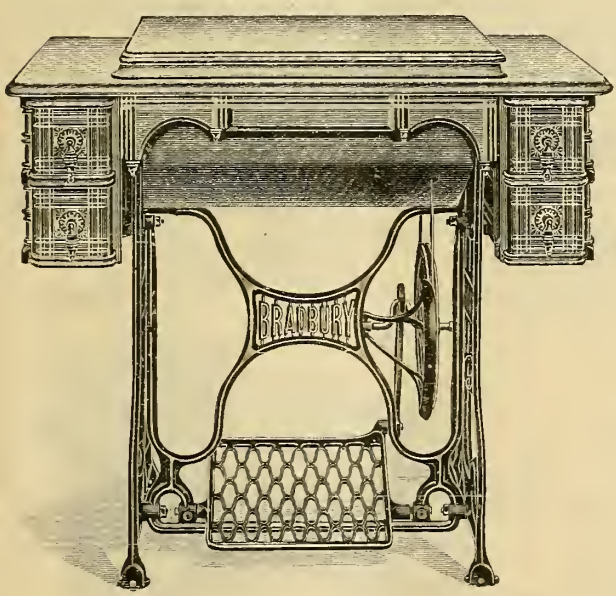
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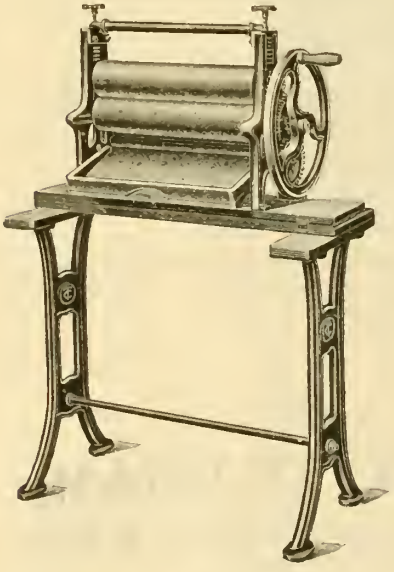
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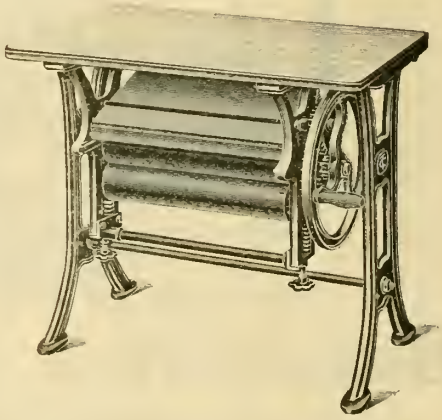
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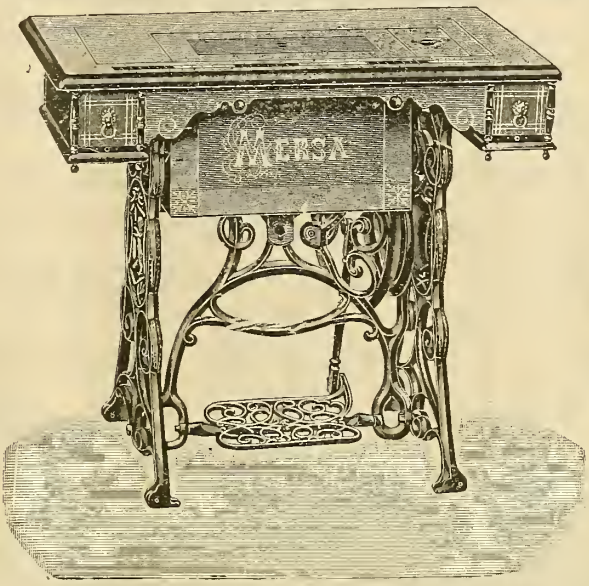
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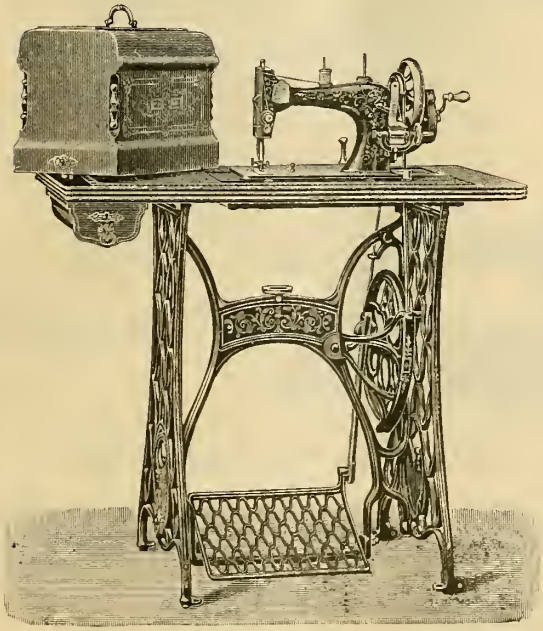
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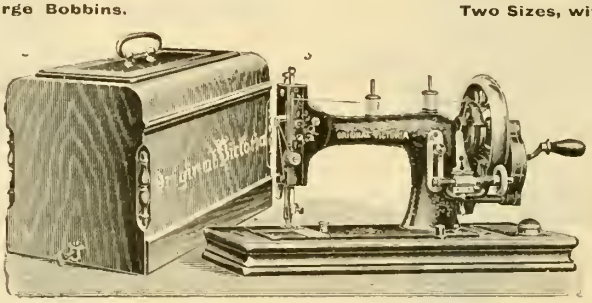
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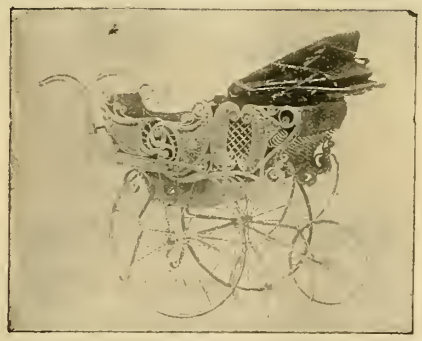
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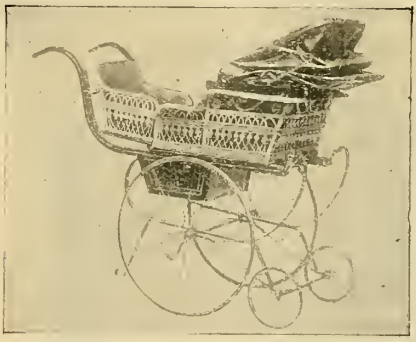
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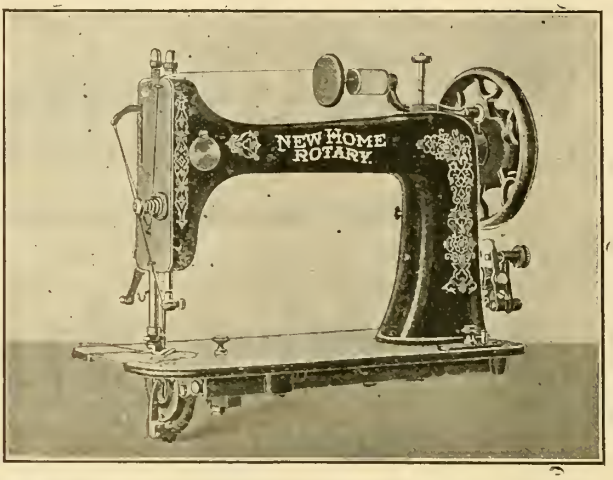
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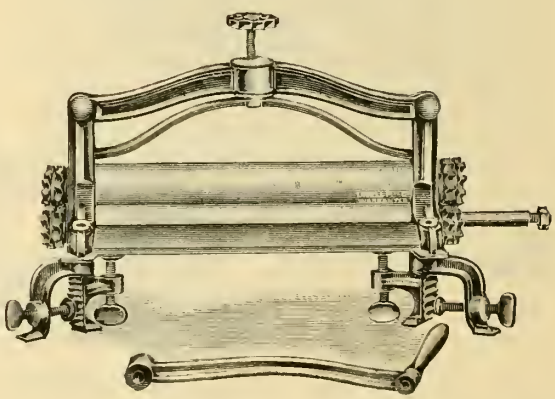
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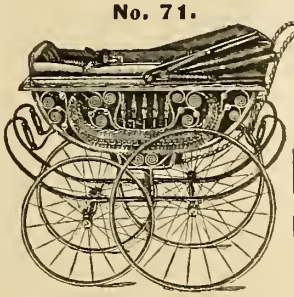
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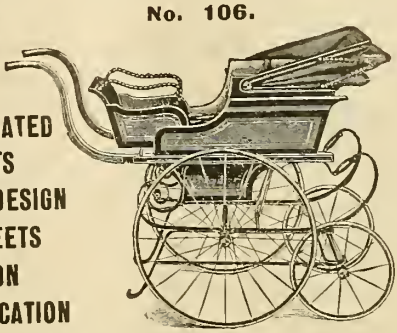


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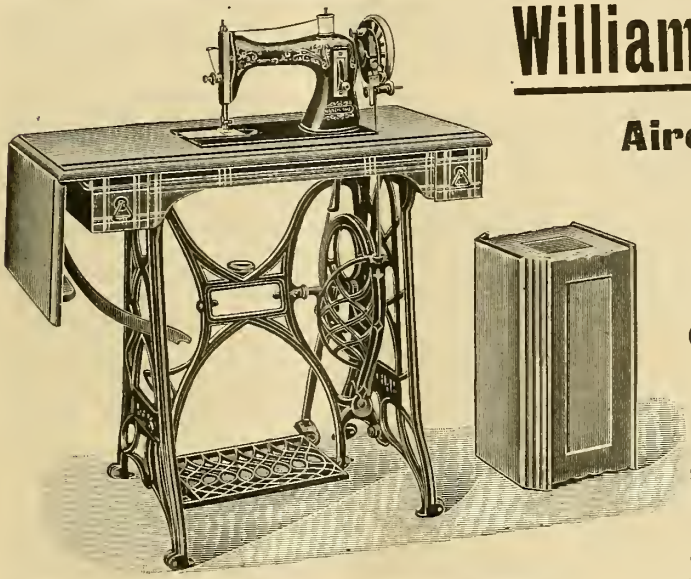
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Editorial Notes.

Club Tyranny.

There has been growing up of late in the North a custom for the working classes to obtain their clothing and other requirements through the medium of clubs which arrange with local traders to supply the members at a discount which in many cases is as high as 20 per cent. These clubs have become so powerful that they are beginning to be tyrannical, particularly since they have formed an association among themselves. The local traders are now being pestered to increase their discounts, and many of them are disposed to decline this class of trade in future.

Agent or Handler?

A discussion is taking place in the United States as to the best term to apply to a trader who sells any particular article made by another, and for which he acts as sole purveyor in his district. It was stated at a meeting of manufacturers that the word "agent" is susceptible of so many meanings as to be unsatisfactory, and that "representative" is equally, if not more, objectionable. The term which is suggested is "sole handler of ——," and this term is meeting with approval in many quarters.

Shopping by Post.

There is much controversy in business circles as to the desirability of following the lead of Harrod's Stores as regards free delivery of goods to any part of the United Kingdom, and several leading firms have followed Harrod's lead. Beyond doubt this concession is calculated to adversely affect local traders as, too, is the new scheme of large brews, such as John Barker and Co., and Jones Bros., to cater for the credit trade. Last month Mr. Barker announced that in future not only would his company supply carriage free, but allow a discount of 2½ per cent. off list prices if the cash was sent with the order, and supply on deferred payments, if preferred. "Enterprise of this kind," Mr. Barker added, "involves additional expense, but the directors anticipate that the facilities they have provided for the convenience of country customers will lead to profitable developments in 'shopping by post,' which, it is hardly too much to say, they have brought to a fine art."

Jones Bros., who also supply carriage free, advertise: "We are prepared to supply any of these goods on our deferred payment system, asking only a small deposit, and satisfactory reference. You buy at exactly the same prices as ready-made customers, and pay interest at the rate of 6 per cent. per annum only, calculated on the monthly balance, not on the full amount. This works out at 1s. per month on each £10."

All of which proves that local traders must wake up, or they will assuredly suffer keenly from the round dozen huge London stores which are now trying to trade with the whole country.

Exit the Hat Binding Patent.

Last month Mr. Gammons' appeal was decided, and it went against him. This means that the patent which has been so lucrative to Mr. Gammons exists no longer, and that his process of sewing bindings to hard felt hats, owing to prior user, has fallen into the public domain. The only firm, apparently, who cannot use the patent are Messrs. Battersby who, it will be remembered, lost the action against them, both in the Chancery Court and the Appeal Court, because they could not prove "prior user." Thus, because at the first court they were not able to produce satisfactory evidence of a machine having done the work before the Gammons' patent, Messrs. Battersby must, apparently, go on paying tribute to Mr. Gammons. Curious to relate, when this case was before the Appeal Court a machine was in court which would have upset the previous decision, but as it meant admitting fresh evidence the judges would not take it into account.

"Just as Good."

A contemporary, writing on the practice of substituting one article for another, says that it is a dangerous practice for any shopkeeper to engage in. A customer may be persuaded to accept "something just as good" as the article he called for, but he does so under protest. When a customer enters a shop and calls for a certain article by name, he does so because he has formed a favourable impression of that article, either from advertisements or from previous experience. He believes that the article he has called for is superior to similar goods in that line. If the salesman brings forward something else with the explanation that it is "just as good," the intelligent customer will immediately conclude one of two things: Either the tradesman does not carry the goods called for, or he makes more money on the "just as good" kind. In either event the customer will feel that he is being "had."

Merchandise Marks Act.

We are so frequently asked for information on the subject of marks on goods of foreign origin, that it is interesting to note what the *Drapers' Record* has to say on the subject. Our contemporary says: Although the excitement about the "Made in Germany" regulation has died out, it seems from the correspondence that from time to time reaches us that a good deal of misapprehension exists in the business world concerning the regulation in question. This is not the fault of our business men, but is due solely to the stupidity of the Customs officials. It will hardly be believed, but it is the fact, that the Merchandise Marks Act contains no provision that all foreign-made goods should be marked with the name of the country of origin. The Customs officials thought the Act meant that, and they, accordingly, made a regulation to the effect indicated. But Mr. Frank Safford's exhaustive work on this subject makes it quite clear that the Customs authorities were wrong—as they now admit to be the case. We can thus give a little gratifying advice to a London correspondent, who is the sole British agent for a certain German folding chair. He wants to know if he can put his name and adress on the chairs, as agent for their sale, without adding "made in Germany." He can do so in safety, so long as there is nothing on the chairs—no English words, for example—calculated to convey the impression that they are of British manufacture. It is to prevent deceptions of this kind that the Merchandise Marks Act was passed.

ROMANCE OF A SEWING MACHINIST'S DAUGHTER.

The following story is copied by the Chicago *Sewing Machine Advance* from a New Jersey paper :—

Through the death of her husband, Alexander Coutts, in London, England, on March 15th, his widow, who was born in this city of poor parents, is to-day one of the richest women in London and is a leader of the most exclusive society circles in the English metropolis. News of his death has reached this city through a copy of the London *Post* containing the following death notice :—

"COUTTS.—At Burlingham, Upper Norwood, on the 15th inst. (March), Alexander Coutts, aged 41 years, second son of the late J. C. Coutts, of Shanghai, China. (China papers please copy.)"

A chance acquaintance with an elderly woman proved to be the start in one of the most romantic lives ever written or told of. The widow of one of London's wealthiest men, whose fortune as near as can be computed at present was about £12,000,000, or $60,000,000, was the daughter of one of the mechanics employed in the Singer Sewing Machine Factory and was one of the most popular young girls in the best circles of the eastern section of the city. Her story of romance and good fortune, which unravels itself from Elizabethport to New York, to London, from London to the most fashionable and exclusive watering places on the Continent, and from Europe to the heart of China, where she moved in the circles of the Chinese Court, and then, as the bride of Shanghai's wealthiest merchant back to London to associate with kings, dukes, and princes, represents an outline of the eventful life of a modest girl, born in modest circumstances.

THE CHANCE ACQUAINTANCE.

When Miss Ellie Willoughby was born her father and mother had just moved to this city and made their residence on Pine Street, near Second. The Singer factory was just moving here from New York and it brought with it some of its best men. One of these men was Francis Willoughby, father of the little bright girl who went to Father Gessner's school. Father Gessner had just come to this city to take up his pastoral duties at St. Patrick's parish.

The girl grew to womanhood and became one of the most popular young women in the section where she was raised. Then she met one day an elderly English woman, who seemed to take a great deal of interest in her. She stayed in New York with this woman for a long time and finally went to London with her. There she was made one of her family for a number of years, until the family moved to Hong Kong, China.

The family, which had practically adopted Miss Willoughby, remained there for twenty years. Her great beauty and the fact that she was considered one of the family won for her social prominence and she entered into the most exclusive social circles. There she met a wealthy gentleman in the tea business, and who also held a royal commission. This man's name was Efner and he married Miss Willoughby. The wedding was one of the social events of the year at the city of Hong Kong. Mr. Efner was stricken with fever and died eighteen months after his marriage.

He left to his widow his entire estate, amounting to about £40,000, or $200,000. Mrs. Efner, an independent woman, thereupon engaged in the hotel business at Hong Kong. It was the largest and finest establishment there and royal dignitaries and other statesmen of many counries were entertained there. Among them was Admiral Dewey. Mrs. Efner prospered in her new venture, but she never forgot her father or mother, who lived here in this city in an humble home in Pine Street. She sent them money frequently, and when they passed away she had them interred in Mount Olivet Cemetery. That was five years ago. The last heard in this vicinity of Mrs. Efner was at the time Dewey was in New York City and the nation was paying homage to him. Then it developed that he was entertained lavishly at Hong Kong by an American girl, and of her Dewey spoke in highest terms, saying that "it was a delight to be entertained in a country so far from home by an accomplished American woman." After that few heard anything more of Mrs. Efner.

There was one friend here, however, who kept constantly in communication with her. That was Lawyer T. M. Kelly and his sister, Miss Julia Kelly. He had befriended her and had looked after her interests here when her father and mother died. While a *Times* man was talking with Mr. Kelly this morning a letter carrier entered bearing a letter with a foreign postmark. Mr. Kelly tore open the missive and read the confirmation of the news that Mrs. Coutts had been bereaved through the death of her husband. He then admitted that the London society leader, the woman whose wealth is now reckoned in millions, the woman whose husband during his illness had been attended by the King's physicians at the King's command, was the Elizabeth girl whose younger days were spent as a student in Dean Gessner's school in Elizabethport.

Mr. Kelly then stated that while Mrs. Efner was engaged in the hotel business in Hong Kong she met Alexander Coutts, son of J. C. Coutts, a man of fabulous wealth in Shanghai, China. Mr. Coutts married Mrs. Efner and then they left China for London. There Mr. and Mrs. Coutts resided and there a child, a son, was born to them. They lived near Hyde Park, at Burlingham, London, S.E., and there they mingled with royal society. Mr. Coutts amassed his fortune in the silk business, and when he died, May 15th of this year, his fortune was variously estimated at between $60,000,000 and $80,000,000.

Mr. Coutts at the command of King Edward was interred by the side of the Duke of Connaught, in Kensal Green, London. The Duke died March 19th, 1904, and Mr. and Mrs. Coutts were present at the funeral. In speaking of this fact in her letters Mrs. Coutts says : "And little did I think at that time that within a year my own dear husband would be lying by his side."

Mr. Coutts left his entire property to his wife in life interest, and upon her death it will revert to her husband's brother. Mr. Kelly said this morning that he did not think Mrs. Coutts would return to this country. He said that her income in her own right would be something in the neighbourhood of £25,000 a year.

The letter received by Mr. Kelly this morning from Mrs. Coutts contained an invitation to both himself and his sister, Miss Julia Kelly, to visit London this summer.

During the illness of Mr. Coutts he was attended by the King's physicians, Sir William Bennett, Sir Frederick Treves, and by Sir James Antlar, physician to the late Queen Victoria. Mr. Coutts' death was due to a cancer.

IMPRESSIONS.

GOOD, BAD AND OTHER—HOW ACQUIRED—RESULTS.

By Timothy Tinkham.

(From the *Sewing Machine Times*, New York.)

Impressions are only comparisons. You can not form an impression of a place unless you have seen or known some other place. An impression of a person is good or bad, as compared with some other person.

If you had never seen, or known, any but perfectly good people there would be no way to make a comparison as to character, and hence no chance to form an impression. A person born and raised in New York City, and never having seen nor heard nor read of any other city could have no impression of its greatness, because he had no way of making a comparison.

This comparison and impression applies to business matters as well, and that is what I am getting around to. The sewing machine business furnishes the example.

If a man had been in the sewing machine business all his life and had never heard or known of any other business, or if he had been in some other business and

had never heard of the sewing machine business, he could not make a comparison nor have an impression of its good or bad qualities; but in these days of general information every man in any business has some idea of another business, and it is difficult to find a merchant that has not some kind of an impression of the sewing machine business, either from his own personal experience or from the experience of some neighbour or friend; and I regret to say that this impression of the sewing machine trade is sometimes peculiar, to say the least, and perhaps bad.

BAD IMPRESSIONS.

There is the merchant with the impression that to sell sewing machines he must resort to some scheme or trick, and who looks on the man who sells machines as something of a sharper, and classes him along with the lightning rod agent, or the book canvasser, and will have nothing to do with machines, feeling that he is too good for the business, or that it is beneath his dignity.

UNWARRANTED IMPRESSIONS.

There is the merchant who buys a couple of machines as a sort of experiment, or because his competitor carries them, or to get rid of a persistent salesman. His impression, what little he has at time of purchase, is that the machines will sell themselves, and so he gives them no attention. He sets them in the back of the store or some out of the way place. He does not know the name of the machine nor where they are made; he has no time to bother with sewing machines and no one about the store knows any more than he does; the machines are covered with dust, horse blankets and hams, or anything the clerks want to get out of the way and are forgotten. The only way a sale could be made would be when some one determined to buy a machine came in, and by accident discovered them and deliberately bought one and took it away. In time these machines get to be an eyesore, and a nuisance; they are shop worn and dusty, and the merchant becomes disgusted and offers them at any price just to get rid of them, and he finally sells one to a neighbour at cost and takes the other home. This merchant has a bad impression of the sewing machine business.

It does not occur to this merchant that he gave the sewing machines no chance, and that any other branch of his business would lose his money, if treated in the same way. He would pull down bolt after bolt of dress goods and work for hours to sell a pattern on which he would make a dollar, and think it all right, and after he had the goods wrapped up he would ask if the customer was not going to need some furniture, or dishes, or prunes, or something else he carried in stock, but never a word about sewing machines.

If he was handling stoves he would know all about them, where they were made, how the drafts worked, and why they were the best stoves on the market. He would then argue that a man should know all about the goods he was selling, but he never thought of that when selling machines. If he had given the same time and attention to his machines the profits would have compared favourably with any line he carried, but as he did not do so he formed a bad impression and tells his neighbour there is no money in it.

UNFORTUNATE IMPRESSIONS.

There is another merchant who starts with a wrong impression, and picks up a bad impression along the way. He goes into the business in good faith intending to give it proper attention and to make some money, and gets along all right until some good talker—I was going to say some "smooth salesman," but I don't like the expression—comes along and convinces him that if there is money in selling twenty-five machines a year there must of necessity be ten times as much in selling two hundred and fifty, so he starts in by buying outright, or by making a contract for a large number of machines, employs a couple of hustling sewing machine salesmen, buys on the rebate plan, two wagons, and with the help of the travelling man, is soon on the way to fame and fortune.

In due time this merchant discovers that competition is a little harder than he thought it was; that his net price, after deducting old machines and expenses of selling, are not quite up to the figures he had expected. Then there is a strike, or a crop failure that upsets his calculations a little more, and there are not so many cash sales as he had counted on; he has some trouble with his men, collections are not as good as they should be, and he has to employ another man to look after them; he finds that some of the customers that signed a lease to pay three dollars a month did not expect to have to pay regularly, and that if they had any bad luck he was to carry them until such time as they could pay; some were sick, others out of work, some could not pay, and others would not, machines had to be repossessed, so that by the end of the first year he had enough machines on hand new and old to last the next six months. The company from whom he bought was kind enough in extending the time on the contract as well as on his payments, but the machines had to be taken and the bills had to be paid, regardless of poor collections and bad luck. He finally lays off his men and undertakes to look after the collections himself, at the same time selling what machines he can from the store. You will in time notice a machine in his window with a card on it $25, and an advertisement in the papers of machines "slightly used at greatly reduced prices," and gradually he drops out with a bad impression of the business, and an experience that helps to keep his neighbours from entertaining a sewing machine proposition of any kind.

GOOD IMPRESSIONS.

But there is another merchant that goes into the business. He does a little shopping before he buys, and selects some good make of machine, buys a few to start on, and places them in the store where they can be seen. When customers come in their attention is called to the sewing machines and they hear about this particular one, how good it is and why it was selected.

He advertises in the local papers, and all his friends and customers know he is selling the "Best" machine on the market. When the traveller comes along he is asked to show some one in the store about the machine, and the merchant himself learns and knows how to sell it. He does not try to run his competitor out of business, nor corner the market to keep everybody else out by carrying all kinds, but is satisfied to get his share of trade at a fair price, and on that one make of machine. He sells a few machines the first year, and more the next, pays his bills promptly, makes money on every machine he sells, likes the business, has nothing to regret, and continues to handle machines as long as he is in business, and when he does retire he recommends it to his successor. He has a good impression of the business and a kind word for it. He is a joy and comfort to the travelling man, and a valued customer of the company.

There are others in and out of the business that have impressions of it, and even the travelling man sometimes has impressions, not always, perhaps, for publication, but for his own satisfaction, and he can not help comparing his customers and their methods and wondering why more merchants do not undertake the selling of machines, knowing as he does that with the same attention and investment machines will pay as good or better profit than many lines now carried. There is no wonder that some fail in this business, as they do in other lines, for no business will succeed without proper attention, and no article will sell unless properly presented to the customer. This rule applies to the sewing machine trade especially, and when these conditions are fulfilled the sewing machine will pay any merchant that takes it up.

MY IMPRESSIONS.

I am aware that in what I have here written I have incidentally disclosed some of the impressions formed by several years contact with the trade, and I trust that the comparisons on which they are founded will not be considered a reflection on the trade at large. One who knocks about people, with eyes open, will form impressions—can't help it.

ADVERTISING WHOLESALE PRICES.

IS IT DESIRABLE?

Our excellent contemporary, the *Furniture Record*, has invited wholesale firms to express their opinions on the practice, now prevalent, of wholesale firms advertising trade prices, also as regards an uniform trade discount. The following contributions to this subject have been sent in by pram manufacturers :—

Messrs. Brassington and Cooke, Cable Street, Rochdale Road, Manchester : We do not publish any prices in our advertisements. We certainly do not believe in manufacturers quoting wholesale prices in advertisements. Your idea we believe to be a good one if all manufacturers who publish prices would fall into line, because your paper would then be a sort of useful price list, covering a multitude of articles.

Messrs. John Gough and Co., Addington Street, New Cross, Manchester : We beg to say that on principle we strongly object to wholesale prices appearing in trade paper advertisements, but seeing so many doing it we have determined not to be the only firm out, and are trying the experiment in this issue of quoting wholesale prices to one of our special lines, and it all depends on the result of this as to whether we continue the experiment.

Messrs. John Harrop, Ltd., 27, Dale Street, Manchester : We have always believed in putting down the gross prices of any goods that we advertised. We do not think that it is fair to traders that the trade discount should be in any shape or form indicated, because *bonâ-fide* trade customers can always know what those prices are subject to upon making a direct application, and we think that the method you suggest, that a recognised percentage should be added to the net wholesale prices, and indicated by a "subject," is the best. As perhaps you are aware, the whole of the bassinette trade prices are subject to 50 per cent. from the catalogue.

Messrs. James Lloyd and Co., Ltd., Birmingham : Candidly, we think it better that the prices attached to advertisements should be rigidly avoided for the following reasons :—(1) It is difficult to prevent trade journals falling into the hands of those outside the trade, or even the general public. (2) All trade combinations of a similar nature to the one suggested have never yet been known to succeed, owing to the lack of strict adherence to the principles advocated by those verbally agreeing to the course. (3) The lack of integrity and honour, not to mention honesty, that prevail to a large percentage among manufacturers generally and wholesale houses. (4) We could not depend on any promise or loose understanding on a question of this description, and we therefore should decidedly decline to commit our firm to such a course. The writer regrets to have to put the case so strongly to you, but he is convinced that it is the absolute truth, and there is no advantage in hiding those hard facts. You can show this, if you like, to others in case it comes under the notice of any of the weak-kneed generation as it may touch their consciences.

CONDITIONS FOR SUCCESSFUL ADVERTISING.

Mr. Nathaniel C. Fowler, jun., an expert advertisement writer, delivered an interesting and instructive address recently at the banquet of the New England Dry Goods Association at Boston, Mass.

"Advertising," said Mr. Fowler, "was born the day after the birthday of business. Several thousands or millions of years ago, some prehistoric man stood upon some rock or upon something else with something to sell, and asked someboy to take it from him for some kind of consideration. This man was the first advertiser.

"Business-doing without advertising is as impossible as advertising without business, for advertising is as much a part of business as business is a part of advertising. The successful man is an advertiser, whether he thinks he is or not.

"Five conditions are necessary to profitable trading. First, there must be something to sell. If there be nothing for sale, nothing can be sold. Second, there must be a place to sell it in. If there be no place of sale, there can be no sale. Third, there must be somebody to sell it. If there be no one to sell it, something to sell, and a place to sell it in are worthless. Fourth, there must be selling capacity and capital. Without these, profitable trade is impossible. Fifth, there must be something to tell somebody that something is on sale somewhere. This is advertising, whether it be the newspaper advertisement, the magazine advertisement, the circular, the poster, or anything else, of advertising form. Without this something to tell somebody that something is for sale, the other four conditions of business have no substantial value.

"I do not propose to claim that this fifth condition of advertising is more or less important than is any of the other conditions. Because business cannot be done without the combination of all five, I am assuming that any one of the five is as essential as is any of the others.

"A natural question here presents itself : What is the best advertising medium? The best advertising medium for any advertiser to use is what is the most available, whether it be the daily newspaper, the magazine, the poster, the street car, or the circular or sheet. Some advertisers cannot advantageously use the magazine, or newspapers, or street cars, or posters, and are obliged to depend upon the circular or other printed sheet; consequently the circular, or what the circular stands for, is the best advertising medium for that particular advertiser, not because the circular in itself is the best, but because the circular is the only medium available.

"As all of you gentlemen are retailers, and, therefore, retail advertisers, it would be out of place for me to discuss general advertising.

NEWSPAPERS THE BEST MEDIUM.

"Without depreciating the value of any of the good advertising mediums, for there are many, I wish to state emphatically and without qualification that the newspaper is the best and cheapest advertising medium for the retail advertiser, and is the only local medium worthy of being called 'indispensable.' I cannot too forcibly impress upon you the intrinsic value of newspaper advertising space. I base my opinion upon 25 years of actual experience in weighing advertising values. I am speaking through the head of experience, and not through the hat of conceit, nor have I any self interest whatsoever. It makes no difference to me whatever you advertise in the newspapers, or in any other way, or at all.

"The newspaper from every standpoint—logically, psychologically, and practically—is the most natural of advertising mediums. Advertising belongs to the newspaper. The reader buys the newspaper for the advertising as well as for the news; and many a woman buys it almost exclusively for the advertising she expects to find in it.

"Something for nothing is not business, nor is it good advertising. That which we get for nothing, whether it be a free calendar or a free newspaper, receives little consideration. If I were a dry goods merchant, I would rather have my advertisement in a thousand copies of any of the Boston papers paid for by the readers than to have the same advertisement in ten thousand samples copies of the same paper. Because the reader pays for the paper, he proposes to get his money's worth, and he cannot get his money's worth unless he reads that paper, and he reads the advertisements because they are a part of that paper.

"I am aware that some of you cannot use the newspaper, and, therefore, advertising sheets are better advertising mediums for you than are the newspapers. This is simply a fault of location, which cannot be removed, and, therefore, you force your advertising to be as near like newspaper advertising as conditions admit.

"Advertising occasionally fails, but more than 90 per cent. of the failures are not due to the advertising medium, even though a poor medium may be used, but to the character of the advertising. The advertising which is written wholly in the interest of the advertiser does not pay the advertiser.

"Trading is a mutual swapping, in which each party is the gainer, or thinks he is. You cannot sell a pair of stockings unless the stocking buyer thinks that she wants the stockings more than you want to sell the stockings to her, nor can you consummate that sale unless you want to sell the stockings more than you think the stocking buyer wants to buy them. Therefore, it is a mutually advantageous swap. Now, this principle of trading applies to advertising. Unless advertising is of as much interest to the reader as it is to the advertiser, it is bad advertising, and usually unprofitable advertising.

"Then there is another reason why advertising, and often good advertising, fails, and that is because the character of the advertising does not reflect the character of the advertiser. Good advertising will bring the customer to the store, but advertising in itself will not keep him there. The advertiser should back his advertising, and so should every clerk in his employ. Unless the atmosphere of the store is as cordial and as mutual as is the character of the advertising, the finest advertising will not pay any better than the poorest advertising.

"I would not place upon advertising a greater burden than it could conveniently carry, for advertising, important as it is, is but a part of business, and pays only when it works in harmony with the whole of business. Many a time I have entered a store on account of its advertising, and I have been grievously disappointed, because the reception I received at the store was not in keeping with the invitation I received in the advertising. In these days of competition, when one store has little to offer in price or in quality different from what is offered by all stores, the success of any particular store depends upon the quality of its management. The store-keeper who knows how to meet his customers through his advertising and through his clerks, is the store-keeper who will succeed above all others.

"The days of personality and of individuality have not passed. There has been a change in the method of distribution, that is all. Many years ago the individuality and personality of the proprietor met his customer face to face. To-day this same personality, this same individuality, passes through the clerk or salesman, and the customer judges the proprietor not by what the proprietor is, but by what he seems to be, as portrayed in the salesman. Years ago I was a dramatic editor, and revelled in free theatre tickets. Sometimes I asked for more than I should have received. I was very close to two theatrical managers, and occasionally I asked them for extra tickets, and once in a while I was refused. But I always felt better when one of these men refused to give me tickets than when the other man gave me tickets, simply because one man had the faculty of refusing to do a thing so gracefully as to offer no possible offence, while the other man made me sorry he had granted my request, by the insufferable manner in which he granted it. In other words, the genial man was a salesman, and the other fellow wasn't. There is enough in this little incident for a dozen business sermons.

"The salesman is a most important factor. Without him the other four conditions of trade are worthless. Without him the best advertising is good for nothing. I am perfectly well aware that you cannot afford to pay large salaries, for the conditions of business will not allow this liberality, but, for all that, there is a way, or there should be a way, of raising the tone of the retail salesman, or making him appear to be more of a man, of arousing his ambition, that he may better represent you—the proprietor.

"This, my friends, is the problem before us, a problem deserving more of your attention than any other condition of business.

"The salesman is you, you impersonated behind the counter; and you are reckoned by what he does and what he says.

"There are altogether too many machine salesmen, automatons, both male and female. The former opens his ears but twice a day, that he may hear the dinner and closing bells, and the latter is counter jumping, waiting for the coming man.

"I am aware that discipline is necessary, and that, without system, no business could be properly conducted, but, for all that, there is no good reason why the proprietor cannot get close to his clerks, that they may be more like him, and succeed for him, and for themselves at the same time.

RELATION OF PROPRIETOR AND SALESMAN.

"The dry goods man will do well to consider the popular policy inaugurated by many of our large manufacturers. These manufacturers, not because they are philanthropists, not because they love their fellow men any better than the rest of us do, but because it pays in dollars and cents, are instituting systems which bring them in closer touch with their employés.

"The establishment of reading and lecture rooms, cost restaurants and technical schools, the expense of which is borne entirely by the manufacturer, has raised the tone of the workman, and better filled the pockets of the proprietor.

"These manufacturers are making their employés more like themselves by giving to them certain advantages which the employé by himself could not afford to enjoy.

"I am not asking the dry goods merchant to treat his employés as he does the members of his family, or those in his own social circle, because, even if he would, he could not do so; but there is a vast difference between being socially close to the employé, and in manifesting an interest in his welfare, and in considering him a mere part of a machine.

"Cordiality and real, or even apparent, interest are the cheapest of all business pushers. They go farthest and bring the greatest returns.

"Modern competition is the struggle of individuality, an individuality distributed through the employés, and through every department of business, including the advertising. Conventionality is at a discount. Individuality is at a premium. The trade battle of to-day is a war of brains."

COLLECTORS AND GUARANTEE MONEY.

In Dundee Sheriff Court recently five agents formerly in the employment of the Singer Sewing Machine Company, Limited, brought an action against that Company to recover various sums which they state were lodged by them as guarantee money for their intromissions. The Company brought against each individual pursuer a counter claim for the return of premiums paid upon machines sold but subsequently returned. Mr. John M. Soutar, solicitor, appeared for the pursuers, and Mr. T. C. Young, writer, Glasgow, instructed by Mr. James Buchan, solicitor, for the defendants.

Mr. Soutar explained that the Company's method was to deduct a weekly sum from the men's wages, forming a guarantee fund, which, he contended, terminated in the termination of their employment.

The Sheriff: Yes, if they performed their duties properly.

Mr. Soutar: I take it they will be called upon to prove that.

Mr. Young said the Company had an agreement with each of its servants, who had to give such a guarantee and security as should be satisfactory for the faithful performance of the terms of that agreement. They were suing here for the return of certain premiums which had been gained by the men by the sale of sewing machines to persons who were not proper subjects to be entrusted with them. In regard to one of the men, he gave machines to those people for the purpose of earning the premiums. It was actually a case of fraud that was set up against that man. He told the purchasers to represent to the manager that they had paid him a sum, while the truth was that he paid it himself, doing bogus business for the purpose of securing the premium. The

whole thing amounted to a conspiracy to defraud the Company. The Company had been very fair to their employés, and they were met with ingratitude and dishonesty on the part of men to whom they had given such liberal terms.

Mr. Soutar: There was no suggestion of dishonesty till the men left. They were not dismissed.

Mr. Young: The Company took the usual means of testing the solidity of the transactions, but they were deceived through the machinations of the sellers.

Mr. Soutar: There must be an averment of fraud before counter-claims can be raised, and if there is an averment of fraud they will pay for it.

Mr. Young explained that the form was the same for the whole three Kingdoms. There were thousands of men under those contracts, and it would be a most serious thing for the Company if the agreements were to be treated as illegal.

Mr. Soutar: You would think, my lord, that the only consideration to be heard was a tender solicitude for the interests of the Company. Continuing, Mr. Soutar said that this was part and parcel of the Company's huge credit system, from which had sprung, he understood, a capital of £3,000,000. There were machines which the men were asked to sell for £10 which might be purchased in shops for cash at much less.

Sheriff Campbell Smith said he could not sustain either one or the other of the summonses, which, however, might be amended. He would allow the cases to stand for a fortnight. The workman must show what he did for the wages he sought, or, if it were money that he had deposited, he must give written evidence, or at least legal evidence, showing his deposited money with his alleged debtor, and especially the ground on which he was entitled to get it back. With regard to the summons at the instance of the Company, he had a most distinct opinion that it smothered, under details of an absurd kind, what was nothing at all in law except a case of fraud. If the Company's averments were true, the man to whom the summons applied represented falsely that he had been doing work for which he was entitled to be paid. That should have been a good reason for handing him over to the Procurator-Fiscal. On the other hand, the man might have made mistakes. Money paid in error was recoverable at law, but money paid under gross negligence was not so recoverable. It was for the Company to watch their own business, and not be too keen about extending it, and too reckless in regard to the people they employed. He would not sustain any action against a servant unless it was based on fraud or some other ground tangible in law.

W. N. STARR—IN MEMORIAM.

Mrs. W. N. Starr has asked us to insert the following:—

We would draw attention to our readers that it is five years ago on the 22nd June since the lamentable death of the late Mr. Fred Starr, of Messrs. Bradbury and Co., Ltd., Oldham, took place at Newcastle-on-Tyne, with such alarming suddenness as to give a shock to his large circle of friends and acquaintances. None will soon forget his charming personality; his frank and genial manner won him a host of friends wherever he went, and his late large staff of about forty workers lost a true friend and adviser in him, for all were happy in his employ, and deemed it a privilege to obtain his friendship or even acquaintanceship. His early and sudden death had the power to bring the tear of regret to many a strong man's eye amongst the staff.

In the district of Newcastle, amongst buyers of machines and cycles, his absence made a big gap. His chief characteristics were keenness and enthusiasm, and an unlimited amount of energy to promote business, together with a kindly and sympathetic nature. There will be dozens of friends in canny auld Newcastle and Swansea (South Wales) who will be glad to look once again on his well-remembered face and feel they are somewhat poorer by his death.

NEW GLOVE SEWING MACHINE.

A Yeovil correspondent of the the *Drapers' Record* writes:—

For some time past rumour has been very busy in Yeovil respecting a new factory to be built by an American syndicate. It has been very difficult to get to the bottom of this rumour, and find out the real facts of the case. It appears that three years back an American machine was brought to this town for the more speedy work of glove-sewing. This was shown to the various manufacturers in Yeovil, but the machine being so complicated, the inventor went away disappointed, and not at all favourably impressed with the reception he received. This machine was taken up by a French firm in America, and has been worked for some time with success, also in Germany. A very wise stipulation was made, viz., that all gloves made by this machine could not be sold in England, thus safeguarding the inventor's interests later on.

I have received a visit this week from three American gentlemen, who have been making inquiries respecting sites, etc., and it is understood to be their intention to put up an up-to-date model factory for the quicker production of English-made gloves, using these machines, which are now made in England. This will be a very good thing for the town, as for some time past manufacturers have been complaining bitterly of the shortage of labour; orders have been fairly plentiful, but have not been executed with the rapidity the manufacturers would have wished.

This scheme has been looked upon with a certain amount of favour, and it is to be hoped that the opening negotiations entered into will result in the carrying out of the projection for the benefit of the town. I understand that the machine is not only made for leather goods, but also for Mochas and other heavy styles of gloves. No doubt other glove centres will be visited before a final stage is arrived at.

SUGGESTIONS re FIRE INSURANCE.

We hazard the statement that, although, probably, ninety-five per cent. of our readers insure their business premises against loss by fire, not five per cent. of that number have anything but the vaguest possible notion of the terms and conditions of the policy. Mr. S. H. Davis, a well-known "fire assessor," has just delivered a lecture on this subject, and with a view to enlightening our readers on the difficult points of fire insurance we follow on with a few extracts from Mr. Davis's paper:—

Looking at it in the light of personal experience, I feel convinced that most of the members of the public are, as a rule, ignorant of insurance; and policyholders, whether they be merchants, manufacturers, tradesmen, or householders, after effecting policies for a stated sum, put away the documents in the belief that, in the event of a fire, this would be sufficient to guarantee an immediate payment for a loss, and when a claim has to be made they realise for the first time that they do not know their position, never having read their policies, and, even if they had done so, would probably not be much more enlightened in consequence of the ambiguous wording of the contract. In the event of a fire, the onus of proof is on the assured, who is bound to give all reasonable evidence in support of his claim, and must, if called upon, produce specifications and plans, books of account, vouchers, and invoices that would throw any light upon the matter; and in the case of a tradesman, these proofs usually afford an idea of the business transacted, and, moreover, tend in a great measure to substantiate the claim. You will consequently perceive the importance for all Chartered Accountants to impress upon clients to have the trading books of their different establishments properly and periodically made up and kept, and care taken to preserve all documents and books of account relating to the business in question. Where a sufferer has more than one place of business proof of delivery of goods to the premises at which the fire has occurred can be, and often is, demanded.

In proceeding to an adjustment, market value, wear and tear, dilapidations, in fact, anything tending to have depreciated the property or goods, are items of deduction which the office is entitled to take into consideration, as also is the damage caused by water, heat, or smoke; after which the all important question of salvage has to be dealt with, the offices in most cases paying a specified amount, and leaving the assured to retain the salvage. It is therefore most essential that a correct estimate of its value should be agreed upon.

A Reputation

of over

Fifty Years.



Irreproachable

Agents wanted where not Represented.

Chief European Offices: 11-21, Paul Street, Finsbury, LONDON, E.C.

The *raison d'être* of insurance companies is to place the assured in the same position, as far as practicable, as he was at the time of the fire, and to reserve to themselves the right to reinstate instead of making payment; but rarely is this course adopted, except when dealing with building and machinery losses.

With regard to the question of salvage, which I have just referred to, the insurance company, under their conditions, may compel the assured to keep the salvage as part of the settlement of a loss, and it is frequently urged that a business man understands far better how to realise upon his particular goods, and where to find the best market; and although it may be of small value to him, he can neither abandon it nor be permitted to test its market value without the consent of the office.

In one case, when considerable damage was done to a large and varied stock of goods, a claim was made by the assured, who, proving that the value of the stock as it stood upon his books was equal to the amount of the insurance, sought to abandon it to the office, and to have immediate payment made to him in full of the insurance money. It was argued that the right to abandon was good by a forced analogy to the right to abandon in marine cases where there is a constructive total loss, and that to deny it would be a great hardship upon the assured, whose credit, and even solvency, might depend upon the possession of the stock in an undamaged state.

The contention thus raised could not be sustained by the terms of the fire policy, because the obligation of the office is to make good to the assured such loss or damage as may happen to the property; but not, in the event of damage, to purchase it at the price of the day of the fire.

The right of abandonment, as exercised under a marine policy, is inapplicable, since in these cases there is a total loss, either absolute or constructive; whereas in ordinary fire insurance, although the goods may be greatly damaged, they are still marketable at a proportionate price.

When any difference arises as to the value of the salvage it is usual to call in an independent party to decide the question, and in some instances the damaged goods are placed in the hands of an auctioneer for sale, with the consent and for the benefit of all parties. When, however, the company and the assured cannot agree as to the mode of disposing of the salvage, the latter may test the amount of his loss by a sale without their consent, but he would be held responsible in such a case for the propriety of his proceedings.

Where a building has been only partially destroyed, the amount recoverable would be such a sum as the assessors agree would be sufficient to reinstate it in the same condition as it was immediately before the fire. Should the office elect to reinstate, it might be held liable to make good any dangerous walls, or other structures that may have become so in the course of rebuilding, whether this be the direct outcome of the fire or due to other causes.

When the parties are unable to agree upon the amount of the loss, or upon any other points of the policy, the question is generally settled by arbitration, which is one of the conditions of all fire policies, and which affords the office the privilege of resisting any claim that it may consider to be a fraud, although unable to prove it.

The arbitrators sit in private, and an innocent sufferer, in the endeavour to enforce his just claim, has no opportunity of proving it or vindicating himself publicly.

The terms of the arbitration condition usually provide that each party shall pay its own costs, though a few of the offices leave the question of costs to the discretion of the arbitrator or umpire, and, as the costs are necessarily heavy, it will be apparent that the majority of sufferers are not in a position to contest a wealthy insurance company, especially as it must be borne in mind the onus of proof is on the assured, who must be prepared to substantiate minutely every item of the claim—an almost impossible task—and, even if accomplished, the sum recovered may be absorbed in costs. Policy-holders would do well to take into serious consideration this most stringent and one-sided condition and endeavour to get it expunged, or at any rate so modified as to ensure some practical benefit to the assured as well as to the office. The average clause is not generally understood. Many manufacturers and tradesmen possessing heavy stocks insure below the full value, because the premium on the full amount would be a large item. The office, knowing this, makes the insurance subject to average, and a printed slip containing the words, "This policy is subject to average," is affixed to the policy, the wording of which not being very intelligible to the insured; but it means this, that if he possess a stock of the value of, say, £2,000, and is insured for £1,000, and the loss is agreed at £500, he can only recover such proportion of the loss as the sum insured bears in respect to the total value of the property at the time of the fire.

In insuring against loss of rent, the policy-holder is often under the impression that he can claim one year's rent, or such a proportionate sum as would be equal to the rent accruing whilst the whole or a portion of the premises are rendered untenantable. The amount which would be recoverable, however, is only such a sum as would cover a period which is considered necessary for the reinstatement of the building, and always provided that the claimant proves that he is liable to his landlord for the payment of rent. An item of insurance which appears in some policies is goods-in-trust. When an office accepts a premium upon that item one would naturally assume that the policy-holder would receive compensation under this heading, and thus be placed in a position to recompense his customers for their loss, but it should be noticed that the item referring to "goods-in-trust" is made more difficult by the addition of the words "for which he is responsible," which phrase has been inserted in policies by the offices as a result of the important case of *Waters* v. *The Monarch Fire Office*, where an insurance was effected on goods "their own in trust or on commission" under a general floating policy, which included a warehouse of their own which was burned down. They were not responsible to their customers, neither did it appear that the latter were aware that any insurance had been effected. The insurers contended that the insurable interest of the plaintiffs was limited by the amount of their charges for landing, wharfage, and cartage, and paid a sum into Court.

It was, however, considered that the plaintiffs were entitled to recover the full amount which they claimed, and beyond their personal interest were trustees for the parties beneficially interested.

The decision was upon a special case, and the judges concurred in the opinion that the property destroyed was covered by the words "goods in trust," and that there was nothing, either in the common or statute law, to make such a contract legal.

After, and probably in consequence of this case, the wording of insurances on merchandise was altered by the London offices by the addition of the words "for which they are responsible."

It has been held that unless the assured can produce proof that he has made himself responsible (*i.e.*, legally responsible) to his customers for loss or damage to their goods whilst in his possession he cannot in law recover.

From this it will be seen how necessary it is for a proposer to be careful in the selection of an office, and that he should thoroughly understand the wording of his policy before accepting it.

Clauses and conditions such as those referring to "arbitration," "average," and "goods-in-trust" should either be deleted from policies, or so amended as to give the assured the benefit which he has a right to expect from the insurance company which has accepted his insurance and received his premiums, as the present conditions of fire policies undoubtedly invest the offices with unlimited power to the detriment of the assured, who practically possesses very little.

It is only fair to the companies to state that some of them occasionally make "ex-gratia" payments in

cases where the policy-holder has inadvertently omitted to comply with some minor condition of his policy; but in considering such cases the office is influenced by the character and status of the assured, and, if satisfied that the sufferer had not attempted to obtain better terms with any other office, and that he had as a fact always intended to keep his insurance in force, then the case would receive favourable consideration.

The assessing of fire losses often presents many difficulties to the assessors on either side, and there can be no doubt that cases have occurred which at first sight have appeared to be fraudulent, but which, on being thoroughly investigated, have proved to be perfectly honest and straightforward. Disputes seldom arise where a qualified assessor possesses the tact and knowledge so indispensable when dealing with the intricate points of insurance.

UNHEALTHY TRADING.

There can be no denying the fact that there is more unhealthy trading to-day than formerly, and that our free and easy bankruptcy laws have a lot to answer for. We, therefore, heartily welcome the opinions of the *Drapers' Record* on this subject, which are as follows:—

If the business world could be protected against the class of trading which can be best described as "unhealthy," a really enormous saving would be effected. We are not referring to downright dishonesty. In a recent issue of this journal, a correspondent, who signed himself "Protestor," cited an imaginary case as typifying a very unhealthy form of trading, which he averred was much too prevalent in the mantle trade. We greatly fear that there are other branches of the textile trade which are open to the same charge. But, briefly, our correspondent's contention was this—that a very considerable number of traders proceed on lines which are practically bound to end in failure. He instanced the case of a man beginning as a mantle manufacturer with a capital, say, of £100. The first year he does a turnover of £6,000, which, after expenses are paid and stock taken in at cost, shows a profit of £300, his personal drawing being £200. The next year his sales amount to £8,000, showing a profit of £500, with personal drawings amounting to £400. The progress here shown, though slight, is satisfactory. But the third year his turnover amounts to only £5,000, with a loss of £500 instead of profit. Nevertheless he goes on trading for a fourth year, and although the twelve months' trading shows sales amounting to £6,000, there is now a deficit of £2,000, with assets not worth more than about £500. And it will often be found that during the two years of practical insolvency, ending in bankruptcy, the trader's personal drawings increased instead of diminished. Our correspondent described the business principles thus exemplified as "rotten to the core," and it is impossible to regard this as an exaggeration.

We do not know whether "Protestor" had any actual case in his mind when he instanced the case referred to, but it really does not matter. We have only to turn up the last Bankruptcy Report to find concrete examples of the unhealthy trading he condemned. One in particular, where the liabilities were over £20,000, may be mentioned. The debtor commenced business as a merchant of textile goods in 1889 with £5,000 borrowed capital, but which he repaid about a year later out of other loans, which were not repaid. He had previously traded in partnership, in connection with which he had liabilities to the extent of about £1,500. Early in 1898 he added to the business he then carried on the business of wholesale clothier. He attributed his failure to the falling off in his turnover during the last three years, to losses on resale of goods shipped abroad under indents, and sold because of the failure of the purchasers to accept delivery, and to bad debts; but he admitted knowledge of insolvency in 1898, and that his deficiency amounted to £2,218 on January 1, 1900, such sum mainly, if not wholly, representing his withdrawals for household and personal purposes in excess of his profits during the preceding 11 years. His failure was, in fact, mainly due to such excessive withdrawals during the 14 years he was in business. His net profits during that period amounted to £7,489, whilst his withdrawals amounted to £18,921.

We have alluded to this case as being typical of "unhealthy trading," but really it was something worse. When a man deliberately lives above his means he is practically guilty of stealing his creditors' money. No doubt his excuse would be that he was always hoping that times would improve. But a hope of this kind is no warrant for continuing to live at a high rate. One of the first things a trader on the down grade ought to do is to rigorously limit his living expenses. In only too many instances his actual conduct is in the opposite direction. Now, is it not possible to put a stop to this sort of thing? Our correspondent states that in Germany, when a trader fails but continues in business by permission of his creditors, his operations are watched by a Government official until all his liabilities are discharged in full. It is somewhat difficult to believe that this completely describes the situation, because we should say that not one bankrupt in a hundred could survive such an ordeal. But we think that our present bankruptcy law might well be strengthened in the direction of adequately punishing "unhealthy" bankrupts.

For example, we think that insolvents who have omitted to keep such books of account as are usual and proper in the business carried on by them, and as sufficiently disclose their business transactions and financial position within the three years immediately preceding their bankruptcy, ought to be punished far more severely than is possible at present. Turning to the Bankruptcy Report, we find that in the year dealt with there are no fewer than 493 of such cases. Again, we regard it as in the highest degree discreditable for a man to continue trading after knowing himself to be insolvent. The Report we have before us shows that in 12 months 353 bankrupts had behaved in that way. As many as 242 were proved to have contracted debts without having at the time any reasonable or probable ground of expectation of being able to pay them. As to the extravagance of living to which we have already adverted, it is classed with "rash and hazardous speculations," "gambling, and "culpable neglect of business affairs," and the total is the comparatively small one of 177. But it must be remembered that the greater part of the excessive expenditure by traders who know that they are insolvent would not be included in this list at all. We believe we are correct in saying that only extreme instances figure there, and the particular case instanced by "Protestor" would not be regarded as extreme. It is, in fact, of much too common occurrence to come within that category. But, for our part, we cannot regard it as a light offence that a man, knowing himself to be insolvent, should, for a year or more, not only go on losing more and more of his creditors' money by bad trading, but should at the same time be mulcting them to an increasing extent for the living expenses of himself and family. It seems to us that behaviour of this nature should entail considerably more punishment than is at present allotted to it. Our correspondent thinks that good might result if a number of leading merchants and manufacturers had a conference with a view to devising means for the diminution, if not the extermination, of "unhealthy" trading. The suggestion seems well worth consideration.

SHOPPING BY POST.

According to Mr. John Barker, of John Barker and Company, Limited, Kensington, shopping by post has been reduced to a fine art in this country, and the same thing may be said to apply to America. Over in the States every firm sends out catalogues which are scattered broadcast all over the country, and for which no orders will be taken unless sent by post. By this means no time is wasted in showing goods to customers, and matters are so arranged that the cost of handling is kept very low. The houses engaged in this trade will not sell anything to anyone in the city or county in which they are established. Several very large firms are engaged in this business,

and one has been so successful that it is just commencing to erect a block of buildings covering 30 acres, into which the railroads will run their trains direct. Another is doing an ever-increasing export business, especially with British colonies. Besides these, there are a great number of persons carrying on the same business in a small way, many of them issuing catalogues in different languages principally for supplying foreigners settled in this country. As the British Consul at Chicago points out in his report to the Foreign Office, the business has grown enormously, and if at any time a system of parcel post should be introduced into the United States, would increase still more to the detriment of the country storekeeper, who even now feels the competition very keenly, as the buyer often purchases from him on credit and spends what cash he has with the mail-order houses.

SYMONDS' STORES WINDING UP.

As we have given so much space to the extraordinary —to put it mildly—trading methods of Symonds' London Stores, Limited, it is well for us to state that the concern is now being wound up, and, probably, has made its last public appearance. *Truth* makes the following sensible observations on this concern :

" It has already been made known through the daily papers that the business of Symonds' London Stores has collapsed, and that Mr. William E. Scott, the principal in the business, has either betaken himself to France or has caused a telegram to be sent from Paris in his name to one of the County Court judges who are trying actions against him, with the object of conveying the impression that he is no longer in this country. As Judge Edge put it in referring to the business last week, the parties have cleared out. A petition was presented for the winding up of the company by two trade creditors, one of whom has recovered a judgment for upwards of £900, while the claim of the other is over £400; and a receiver has been appointed. The collapse of the business is therefore not entirely due to the various judgments that have been obtained by competitors in the recent ' proverbs competition.' The company would seem to have been on the verge of insolvency in any case.

" It seems by no means improbable that Mr. Scott's visit to France was inspired by an apprehension that other than civil proceedings against him are in contemplation. I trust that this idea is well founded, and that if he returns to this country such proceedings will be taken without delay. The trick which he has been working successfully for years past, not in the ' Proverbs Competition ' only, was obviously fraudulent. To sum it up briefly, it consisted in offering prizes in cash or goods for the solution of some puzzle which was, or purported to be, so simple that a child could solve it, and then informing all the silly competitors that they were winners. There was generally some trick in the competition which made it possible for Scott to say that they were not completely successful, but that they were entitled to one of the minor prizes, which usually took the form of a ' cash allowance ' off the nominal price of any goods they chose to select from Symonds' Stores catalogue. Further, in order to entitle them to this prize, it was necessary that they should forward a year's subscription to a trumpery publication issued by Symonds' Stores under the attractive name of *Pleasure*. The whole business, therefore, was merely a trick to obtain cash for this publication, which would have been dear at a shilling a year, and to obtain purchasers for Symonds' Stores wares under pretence of offering them a reduction in price as a ' prize.' The trick was disguised by all sorts of ingenious complications, which varied in different cases, but this was always what it amounted to. In the case of the ' Proverbs Competition,' the trick was the more evident owing to the nature of the competition itself. The competitors were asked to decipher certain familiar proverbs in which one or two letters in each word were given as clues; but the correct answers were not the ordinary everyday versions of the proverbs, but ancient versions of them taken from the writings of old, and generally unknown authors. On the strength of this Scott contended that none, or very few, of the competitors had succeeded in winning the first prize, and to protect himself further he appears to have sent a few bicycles, which were offered for the correct solution of the proverbs, to certain lucky competitors. This was the evidence of bona fides chiefly relied upon when the case was tried in the Clerkenwell County Court. Both the Judge and the jury, however, came to the conclusion that a person invited to decipher such proverbs was entitled to treat the familiar form as the correct one, and that the competitors were deceived when they were told that they were winners and induced to pay money on that assumption, while the prizes for successful solution were withheld on the ground that their reading of the proverbs was altogether wrong. I do not see how any honest man could come to a different conclusion; and it follows from this conclusion that Scott obtained money of all these deluded competitors by false pretences. That was virtually the decision of Judge Edge. It has been followed by Judge Smyly at Shoreditch, by Judge Gye in the Isle of Wight, and by County Court Judges at Middlesbrough, Wigton, and other places. It is true that one judge, Judge Woodfall, at Westminster, came to a different conclusion, but, as I said last week, this only show how the ends of justice may be defeated by construing facts in a spirit of legal pedantry instead of by the light of common sense and common honesty. For these reasons I do not think that there ought to be any hesitation on the part of the legal advisers of the police in deciding upon a prosecution, and it seems to me by no means creditable to the authorities concerned that proceedings were not commenced before Scott departed for the continent.

" In view of the widespread mischief that this man has done, and the humble position in life of most of his victims, it will be a most deplorable thing if he eventually escapes unpunished. On Thursday last Judge Edge stated at Clerkenwell that he had received ' something like 300 letters from all parts of the kingdom ' on the subject of the Proverbs Competition, and that ' it was really pitiable to read some of them.' Many of the writers, he said, were uneducated and ignorant people, and he instanced one, a poor woman in the North of Ireland, who asked him ' to put her on the list for a £10 10s. bicycle,' as she was a widow with eight children, and had gone in for the competition hoping to get a bicycle which she could sell. Similar letters had come from Scotland in the north, and Cornwall, Jersey, and Guernsey in the south, and, of course, all these people have paid their money to Symonds' Stores for nothing. It is a reproach to our legal and police system that poor people should be victimised wholesale in this way, and that the law should be unable to deal with the perpetrator. The result is the more scandalous because Scott has been engaged in similar swindles for years, and the police have had constant complaints about him. He has been extracting money from the pockets of the public under other names besides Symonds' London Stores, and my readers will remember that several of them have been mentioned in *Truth*. A fresh one was added to the list during the hearing of the case at Clerkenwell. This is the business of ' Professor Maxim,' of Harrison Street, King's Cross. In this character, Scott dealt in cheap ' planchettes ' and fortune-telling, and I have several times referred to the business, which I have always believed to be Scott's, although I was not in a position to say so positively. The Maxim advertisements appeared on the continent as well as in this country, and some months ago the German police issued public warnings against them. The fact shows how much better such rascals are looked after abroad than in England.

" There is another unpleasant reflection arising out of this case. It is that a considerable share of the cash extracted from foolish and ignorant people by this same rascal has found its way into the pockets of English newspaper proprietors. Judge Edge, in his observations last Thursday, expressed the hope that the Press throughout the country would take notice of what he was saying for the benefit of the deluded people who were appealing to him to help them. He might have

PATENT OFFICE LIBRARY

added a hope that the Press would take notice of the facts for their own guidance in their future relations with gentry of Scott's type, seeing that it is entirely by means of newspaper advertising that such swindlers carry on their games. Apart from the fact that the true nature of the Symonds' Stores advertisements has been over and over again explained in the columns of *Truth*, any person fit to be trusted with the management of the advertising department of a newspaper could have seen for himself that these advertisements were essentially delusive and dishonest. I do not notice, however, that any of the newspapers that during the last few weeks have devoted so much space to the 'Proverbs Competition' have expressed any regret for the steps they have taken in furthering this and other swindles; and, at the present moment, there are half-a-dozen imitations of Symonds' London Stores yielding a handsome revenue to the cheaper class of newspapers. I hope the day will come when the law will not only be more efficient than it is in dealing with this class of swindlers, but will also treat the publishers of their advertisements as accessories in their frauds."

THE HAT-BINDING MACHINE PATENT.

JUDGMENT UPHELD.

On June 2nd, 3rd, and 4th the action of Gammons *v.* Singer was before the Court of Appeal and resulted in the decision of the Chancery Court, which was favourable to Singers, being upheld. As we have previously given full details of this case we merely give the judgment as follows:

Lord Justice Vaughan Williams: I think that the judgment of Mr. Justice Buckley must be affirmed. If one were allowed in a case of this sort to allow one's sympathies to have any weight whatsoever with one, I confess that my sympathies would be very much with the appellant. There have been two trials in this case, and in the course of the argument it was urged, with reference to the evidence which was given in the second trial, as a reason why great weight should not be given to it, that it was very odd that this evidence, if it was true, was not given in the first case, and very odd that Mr. Battersby, who, I think, was the defendant in the first case, or some people from his firm, were not called to give evidence in the second case. Mr. Walter answered those observations by saying that, although Mr. Battersby was the nominal defendant in the first case, really the present defendants ought to be considered for the purpose of his then observation as the defendants in the first case. I think he said that the defendant in the first case was defending under an indemnity given to him by the Singer Manufacturing Company. Even if that is so it does not technically entitle the plaintiffs in this case to rely upon the judgment in the first case as a judgment which by estoppel or otherwise is conclusive upon the defendants, the present respondents, in this case. But although that is quite true and the present respondents are in no way affected by that judgment, one cannot help feeling that in substance the plaintiff here is being vexed by the same people twice over in respect of the impeachment of the same letters patent. But although as I have already said, the appellant cannot rely in any way on the previous judgment as being an estoppel, still I think it is rather hard on him.

Now the principal ground which is relied on in the judgment of Mr. Justice Buckley is prior public user of the invention which is the basis of this patent of Mr. Gammons in respect of the sewing of binding upon hats, and, in particular, upon hard felt hats. Upon this prior public user there are two cases in particular which are relied upon: the case of J.S. 5 and the case of J.S. 9. With regard to the case of J.S. 9 an application has been made to us to allow fresh evidence to be given in that case, and although in the general affidavit which asked for this allowance of fresh evidence there is no particular indication of the evidence intended to be relied on, yet Mr. Moulton told us what the evidence was, and he had in his hand the affidavits which were sworn at the same time as the general affidavit although not properly filed in Court, and I suppose not filed in Court because it was thought that the particular affidavits might give too much advantage to the opposing litigant as to the evidence which he would have to meet. It is quite plain that an application for an order to allow further evidence to be given ought not to be made unless it is reasonably probable that if that evidence were given a different result might be looked for from that arrived at by the decision of Mr. Justice Buckley. When considering whether there is such a reasonable probability, one must bear in mind that the prior public users relied on in the judgment of Mr. Justice Buckley were not only in respect of J.S. 9, but in respect of J.S. 5, and, of course, the fresh evidence in respect of J.S. 9 would not affect the conclusion one ought to arrive at in respect of J.S. 5. Therefore, I thought, and I told Mr. Moulton so, that his application must fail unless he first satisfied us that there was some ground for saying that on the evidence as it stood the conclusion of Mr. Justice Buckley on J.S. 5 was wrong, and Mr. Moulton accordingly addressed himself to that point.

Now it is quite impossible for one moment to say that there was not evidence upon which the conclusion of Mr. Justice Buckley might be based. There were in fact two classes of witnesses in respect of this prior public user, the one class of witnesses being the managers, the foremen, and the engineer in the factory, or something of that sort, speaking generally to the prior user of this machine, which I think was called a Bradbury machine, successfully for the purpose of sewing these hats, and producing the very result, and overcoming the very difficulties which were attained and overcome in the case of the plaintiffs' patent. But in addition to calling these superior officers in the factories where the Bradbury machine was thus used, there were called a great number of workers, chiefly women, who spoke of the Bradbury machine being successfully used for this purpose. Both Mr. Moulton and Mr. Whinney have criticised that evidence. I do not say that there was not a good deal of force in their criticisms. I think it is obvious upon the evidence that the successful use of the Bradbury machine for this purpose was only proved to a very limited extent. Mr. Whinney said a few instances only were given, but I do not think that is quite accurate. Miss Burchinough spoke of hundreds of hats that she had done in that way. It is quite true that the answer was a little disappointing to her counsel, Mr. Astbury, who said: "Hundreds of dozens, do you mean?" and she said, "No, no hundreds of dozens, but hundreds." There was also criticism with reference to the sort of hats that it was used for, and it was suggested that this Bradbury machine was only used successfully with soft hats. There again it is plain that it was used successfully not only for soft hats but hard hats. When I say successfully I am not forgetting the evidence of Mr. Randall from Lincoln and Bennett's, and, speaking for myself, if I treated Mr. Randall as an honest witness—and I see no reason why I should not—I should have some hesitation in saying I could judge as to whether binding was well put on hats as Mr. Randall the expert from Lincoln and Bennett's could; but, be that as it may, Mr. Justice Buckley is perfectly well founded when he says that however honest a witness Mr. Randall may be, he was a witness who could not resist the temptation to exaggerate. Both counsel and witnesses sometimes do that, and when he spoke of one of these hats which was sewn in the presence of the Court as being "cut to pieces," it obviously was an exaggerated description. But to my mind we ought not to lightly overrule, even if we differ from it, the decision of Mr. Justice Buckley, who saw these experiments and heard the witnesses, upon a point like this as to whether this Bradbury machine was successfully used for this purpose. To my mind, the strongest thing that Mr. Moulton really had to say was that if this machine, the user spoken of being a good deal of it 18 or 19 years ago, was so successful, it is very odd that the trade found themselves at the date of Mr. Gammons' patent, which I think was 1897, still looking about for a sewing machine which would effectively achieve this difficult matter.

Taking all these things into consideration, I do not think we ought to overrule this decision of Mr. Justice Buckley's, even if we thought it was wrong; I think it is open to the criticisms that I have made, but I am not at all sure that I should not have arrived ultimately at the same conclusion, and for the same reasons as Mr. Justice Buckley did himself. I think therefore this appeal must be dismissed with costs.

Lord Justice Romer: I need only say that having regard to the evidence adduced in this case on behalf of the defendants I cannot differ, and do not differ, from the conclusion arrived at by Mr. Justice Buckley, and for the reasons given by him for that conclusion. It does not appear to me that I can usefully add anything to what Mr. Justice Buckley has said. I also think that this is not a case in which the application for further evidence should be acceded to, and, therefore, I think that the appeal should be dismissed.

Lord Justice Stirling: I am of the same opinion.

Mr. Walter: The appeal will be dismissed with costs and the motion also.

Lord Justice Vaughan Williams: Yes.

Mr. Walter: Your lordship gives the costs of the motion as well as the costs of the appeal.

Lord Justice Vaughan Williams: Yes, you are in strictness entitled to all that.

Mr. Walter: If your lordship pleases.

THIRTEEN YEARS TO PAY NINE POUNDS.

The *Draper* says: An action, in which the defence of "infancy" was unsuccessfully set up, was decided in the Merthyr County Court the other day. The defendant was a young woman in domestic service, and the claim was for £8 4s. 11d., balance of an account for goods supplied by a local drapery house. The account commenced when she was first going into service, at the age of thirteen, and extended over three years. When the account was opened, the girl was accompanied by her mother. Judge Williams decided that the plea of "infancy" could not be maintained. The goods were "necessaries," and in looking through the account he could not say that they were not suited to the defendant's station, although they included, among other things, hats and osprey feathers. Judgment was consequently given for the full amount—to be payable at two shillings a month! If the payments are kept up, the account will therefore be settled early in 1919. If this is a fair sample of the manner in which debtors are treated in the Merthyr County Court—they have not much to complain of. What plaintiffs may have to say is quite another matter. If the plaintiffs in this case think they have been hardly treated we should certainly not contradict them.

ON GIVING CREDIT.

A CANADIAN VIEW.

It will be freely conceded by all who have had any experience in the retail trade, that selling on a strictly cash basis is the most satisfactory system to all concerned. It is better for the seller, for it saves him the expense of book-keeping, insures him against losses, and enables him to carry on his business with less capital than he would otherwise require. It is better for the buyer who intends to pay for what he buys, for it enables him to get the goods he needs at lower prices than he would otherwise have to give. He is not required to pay interest on the amount of his purchases, and he does not have to help make up the losses that the merchant sustains through non-paying customers. He is in less danger of buying beyond his means, for his purchases are usually regulated by the length of his purse, and if he sticks to cash principles he must necessarily stop buying as soon as his money is gone.

The only person who appears to benefit by the credit system is the deadbeat—the man who buys without the ability to pay, and sometimes without the intention of paying, or the expectation of being able to pay for what he gets. It is doubtful, however, whether such a one is really benefited by the credit he obtains, for if he were compelled to pay cash he would have to work or starve, and might thus be compelled to use his wits to earn money rather than in efforts to obtain goods without paying for them.

But in some places, as matters are now arranged, it seems practically impossible to carry on a retail business without giving a certain amount of credit. But the fact that it is sometimes necessary, or, at least, extremely desirable, to retail goods on credit, is by no means a proof that credit should be given to all who ask for it. Of course, it is impossible for a retailer to determine at the outset who may or who may not be trusted with safety. But a careful supervision of all his credit accounts will enable him to weed out the undesirable customers before they have had opportunity of causing much loss. It is best, in opening an account, to have a clear understanding with regard to the time when payments are to be made, and, if the cash be not forthcoming at the period specified, there is, unless satisfactory reason for the delay can be shown, sufficient cause for refusing an extension of credit until outstanding claims are settled. It may not be pleasant to refuse credit when it has been granted, but it is better to shut down as soon as the prospect of being paid becomes doubtful, than to run the risk of incurring a greater loss in the end. Customers who do not settle their bills when due are not necessarily dishonest. They may mean well, and many fully intend, when they buy goods on credit, to pay for them in due season. Most people expect to be richer at some future time than they are at present, and distant payments do not appear difficult to them. Such people are usually lacking in energy, and the facility with which they can obtain what they need on credit prevents them from making very strenuous efforts to obtain money. It also causes them to buy many things that they could and would do without if they had to pay cash for them, and this induces them to incur debts which they have no prospect of paying. The retailer who allows people of this class to run up large bills is very likely to lose his goods, and he is also pretty sure to miss getting any cash trade that his debtor has to bestow. For his customer, when he has any cash to spend, is either ashamed of going where he owes so much, or is afraid of being dunned, and consequently carries his money to another store—very probably to one where he could not obtain credit.

If retailers are compelled to "trust" a part of their customers, they should discriminate in prices. It is manifestly unfair to charge cash customers and those who pay promptly the same prices as are quoted to the man who may not pay for years. To do this is to offer a premium to the credit customer, for, by not paying cash, he can, at least, save the interest on his money. If the man who asks for credit is unwilling to pay for the accommodation desired, he will probably make greater efforts to pay cash, and thus benefit both himself and the retailer with whom he deals.

Of course, many retailers who do a credit business are not likely to fall into this error. They offer strong inducements to cash customers, and keep a careful supervision of the credit accounts. This means much more work than is required when business is conducted on a cash basis, but it is the only method by which a credit business can be safely and successfully carried on. Many merchants fail to follow this course, and consequently lose much money. They also lose customers who were an injury rather than a benefit, but who might have been made of considerable value to their business by judicious treatment.

The retailer who is forced by his environment to do a credit business should be particularly cautious in opening new accounts. He should use all available means for ascertaining the financial standing of his would-be customer. He should also learn all he possibly can concerning his reputation for honesty, and his methods of doing business. If his property proves to be covered with mortgages, or if it be in his wife's name, it is safe to leave him severely alone. But if

the information received prove favourable and an account be opened, the merchant must not relax his vigilance. He should have a specified time for settlement, and he should see to it that the time is not exceeded. If he finds that any of his customers are indisposed to pay, he should at once take steps to collect the amounts due. By so doing, he stands a better chance of recovering than if he allowed the account to grow larger, and he is more likely to retain his customers than if he permitted them to contract bills which they could never hope to pay. Even if he must lose them, it is better to do so when the amount of their indebtedness is small than to lose both money and customer after the debt has grown large. By looking keenly and carefully after these matters, and by seeing to it that the credit customers pay for the accommodation they receive, and are not put on a more favourable footing than those who pay cash, it is possible to make a credit system successful, but that is the only way it can be done in any ordinary retail business.—*The Canadian Clothier and Haberdasher.*

Jottings.

The Singer Company, of Germany, are doing an increasing trade. Their dividend for 1904 was eight per cent. instead of nil for the previous year.

* * * *

The sewing machine depôt of S. Davis and Company, Limited, which for many years has been located in High Street, Borough, S.E., is coming down for post-office extension.

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It is curious to note that our patent list of sewing machines gets smaller and smaller. On the other hand, that for the U.S.A. maintains its ground. No specifications were published last month.

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The *Furniture Record* has reduced its price to one penny, and the *Cabinet Maker* now sells at the same amount and appears weekly instead of monthly.

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A Furnishers' Chamber of Trade is being organised with Mr. A. H. Botwright and Mr. H. E. Binstead as joint secretaries *pro tem.* The programme appears to be an attractive one and the subscription is small merely 10s. per annum.

* * * *

Messrs. C. Baker and Company have taken over the cycle, sewing machine, and pram business of Timberlake and Company, Tonbridge.

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According to a Consul the Chinese are buying sewing machines in increasing quantities. In Newchwang alone there are now 100 in use, nearly every tailor using them. Yet it costs a Chinaman a year's income to obtain a sewing machine!

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Horse shoes of compressed paper having been found to be a success in Germany, the *Sewing Machine Times* asks whether this material would not be suitable for the legs, braces, etc., of sewing machines. The horse shoe is made of sheets of parchment paper cemented with a preparation of turpentine, Spanish white, lac, and boiled linseed oil. The separate layers are stamped out, cemented and consolidated by a hydraulic press. When dry the shoe is rasped to fit.

* * * *

According to a factory inspector in one of the Western United States, for whose edification the foreman of a shirt factory started a piece of cloth in the course of manufacture, the completed shirt, ready for a customer to wear, was produced in six and a half minutes. During this time, says an exchange, seven girls contributed their efforts to the finished product. One machine in this particular factory makes 16,800 buttonholes each day, or 28 per minute. With machinery now being used one factory hand can, in a ten-hour working day, cut 3,000 shirts.

* * * *

At a meeting of the Board of Directors of the New Home Sewing Machine Company, held at Orange on May 30th, Charles R. Scarborough, of New York City, was elected first vice-president of the company and a member of the Executive Committee to fill the vacancy caused by the death of Colonel James P. Paige. Mr. Scarborough has been on the Board of Directors during the past year.

* * * *

At the age of eighty Mr. Sanborn Worthen has passed away at his home in Spencer, N.C., U.S.A. Mr. Worthen was of Canadian birth, and commenced to build the Clark and Kelsey sewing machine in Windsor, Vt., in the late fifties. From 1869 to 1871 he acted as foreman at the Osborn Sewing Machine Works in Guelph, Ontario, and later founded the Caroline Machine Company which made the "Caroline" sewing machine from 1874 to 1879.

* * * *

Mr. William F. Falls, who invented many of the improvements on the Grover and Baker sewing machine, recently died in Boston, U.S.A.

* * * *

The death is announced of Mr. Stephen French, at Orange, Mass., U.S.A., at the age of eighty-two. Mr. French in 1801 entered the employ of Mr. Thomas H. White, now president of the White Sewing Machine Company, and later started the Gold Medal Sewing Machine Company. When the New Home Sewing Machine Company was formed he joined that concern and only left it a few months ago.

* * * *

Mr. Robert Bimberg, who for thirty years has represented the firm of Seidel and Naumann, has been seriously ill for three months, but we are very pleased to inform his numerous friends and customers that he is now on the fair road to recovery and hopes to reconduct his business personally in a few days.

* * * *

Bradbury and Company have just closed their wholesale depôt in Farringdon Avenue, E.C., transferring their business to their depôt in Praed Street, Paddington, W.

* * * *

The partnership between M. Wells and J. J. Price, trading as Wells and Company, perambulator manufacturers, Birmingham, has just been dissolved.

Cycle Jottings.

The Echo Company, of Birkdale, are now supplying specially prepared hog skin $1\frac{3}{4}$ inches wide for cycles, bevelled and nicked in such a manner that the resiliency of the tyre is not affected and punctures are rendered impossible.

* * * *

The sole agency for the 20th Century lamps is now held by the South British Trading Company, of Wilson Street, Finsbury, E.C.

* * * *

A new patent solid tyre of American origin is about to be put on the market. The inventor uses a combination of beaded edge rim and flange fixing, the rubber being recessed with provision for its broad part to be depressed.

The trial last month by the C.T.C. of non-slipping devices was productive of little that was valuable, but further tests are to take place.

* * * *

Brown Brothers, Limited, of Great Eastern Street, E.C., are prepared to send their new catalogue of everything required for the cycle and motor trade to any *bonâ-fide* dealer.

* * * *

Nearly all the makers report an increased trade compared with last year, some even having doubled their output. Prices, however, rule low, and few will, we fear, show a substantial profit.

* * * *

Nearly every cycle maker and dealer is complaining of the quality of this year's tyres. It is a misnomer to call many of them "rubber," for they are almost innocent of it.

* * * *

The latest notion is a side car for cycles which can be easily fitted to an ordinary bicycle and hold a child.

* * * *

An interesting discussion has been taking place between Mr. Mushing, of the Centaur Company, and Mr. Pugh, of the Rudge-Whitworth Company, in the columns of the *Coventry Herald*, mostly on the latter's laudation of his company's laboratory. Mr. Mushing shows his usual vigour in the following extract:—"Metallurgy is, no doubt, a valuable and interesting science, and I can readily understand that to the Rudge-Whitworth Company a laboratory is a very useful and perhaps necessary appendage. To produce a very cheap article, it is, upon the face of it, absolutely necessary to purchase very cheap material and to produce a reasonably satisfactory article from such cheap raw material, metallurgical tests are no doubt very necessary. Hence the laboratory. To take an analogy from another Coventry trade, I might refer to a certain watch, called the Waterbury. The manufacturers of that article having of necessity to purchase and use a very cheap class of raw material, would only be exercising an ordinary business precaution in instituting metallurgical tests to satisfy themselves that such cheap material was decently usable. They would, however, hardly be justified thereby in taunting the manufacturers of high-class chronometers with the lack of a laboratory. If I, myself, were unable to obtain for the productions of my firm a higher price than the Rudge-Whitworth commands, I should consider a laboratory a very necessary safeguard to the reputation of my firm, and the lives of my customers."

HASTINGS' ANNUAL OUTING.

The staff of Messrs. Hastings, Ltd., house furnishers and domestic machinery dealers, Clapham Junction and branches, held their annual outing on Wednesday, June 14th, to Marlow, and the event was voted a great success. The whole of the firm's extensive premises at Clapham Junction and branches were closed for the day. By saloon carriages Windsor was reached by 9.15 a.m., where the magnificent launch, "La Marguerite," was waiting to convey the party to Marlow. Arriving there at 1.30, lunch was provided at the Crown Hotel. Seventy-five sat down to a first-rate repast. Mr. J. B. Allpass, who occupied the chair, proposed the health of the King. Mr. F. S. Butler proposed the health of Mr. J. B. Allpass and Mr. C. J. Allpass, and at the same time thanked them for their kindly interest in the pleasures of the staff. Mr. J. B. Allpass, in a few well-chosen words, replied. Mr. C. J. Allpass also acknowledged the toast. Mr. W. J. Stephens, in proposing the health of the ladies and visitors, stated that they appreciated the presence of Mrs. Allpass. Mr. G. Philipson replied for the ladies and Mr. Hussey for the visitors. The return journey commenced at 4.30 p.m., tea being provided on board the launch. Incidental music and songs by members of the staff added to the enjoyment of the journey.

THE LEGAL POSITION OF MARRIED WOMEN.

The following letter recently appeared in the *Times*:—

Sir,—Your article which appeared in the *Times* on the 22nd ult., with reference to the law as to debts, etc., contracted by married women, was read by me with much interest.

There can be no doubt that it was never the intention of the Legislature to protect women in defrauding tradesmen; but it is nevertheless a fact that the law does this, as from time to time I have brought before my notice very deliberate and systematic frauds practised on tradesmen by married women who contract debts, knowing full well at the time that they are unable to pay for the goods ordered, and that their husbands will refuse to discharge their obligations when requested to do so.

The information given in your article should be brought to the notice of all the large retail drapery establishments of the United Kingdom; but, even supposing one is cognisant of the intricacies of the law, this will not save the trader from the wily stratagem of the woman who intends to obtain goods without payment.

I think it may be of interest to your readers to know that a lady who had been known by a tradesman for many years as a woman of good social status, and one who had also an account with the firm prior to her marriage, came into a considerable sum of money prior to her marriage. She then went to the tradesman, stated she was about to be married, and ordered a very expensive trousseau, which was duly delivered.

She was in due course married, and a settlement was made by her. The tradesman applied for payment of the debt; but after reiterated requests he was informed by the lady that, as there was now a marriage settlement without power of anticipation, they had no legal remedy to obtain payment of their account, but that she would give them 10s. in the £ in settlement, and failing their acceptance of this they would get nothing.

The debt was contracted prior to the marriage, and the lady was then in possession of ample means to pay; and it does seem unjust for unscrupulous women to be protected by the law from payment of their just debts, and that an ante-nuptial settlement should be valid which settled money that did not belong to the party when the settlement was executed.

I suggest that it is high time that an amendment of the law should be made with reference to the debts of married women.

It may, however, be pointed out that tradesmen ought not to allow married women to incur debts without first obtaining the information that the debt is contracted with the husband's consent; this is, I believe, the stand taken by the administrators of the law; but, as you will readily understand, should any tradesman ask a lady who desired to open an account whether she had the consent of her husband to do so, much offence would be given, and no house of business could be conducted on such lines.—I am, sir, your obedient servant,

Jos. R. Quilter, Secretary.

Drapers' Chamber of Trade,

155 and 156, Cheapside, E.C.

TWO MONTHS FOR EMBEZZLEMENT.

At the Lambeth Police Court on May 13th, Walter Lewis, 49, a collector, of Canning Town, was charged with embezzling money received by him for and on behalf of his employers, Jones' Sewing Machine Company (Limited).

Mr. Percy Robinson, who prosecuted, said the prosecutors were a sewing machine company, having a branch office at Walworth Road, and the prisoner was in their service as a collector, receiving a standing wage of 12s. a week, a commission of 1s. 8d. in the pound on the amount of his collections, and his travelling expenses. The charge against him was that of embezzling various small sums received by him from customers of the firm. —The prisoner pleaded guilty.

It was stated that his total defalcations were £60, and that they began in October last.

The prisoner asserted that his wages during the past three months had not averaged £1 1s. per week, including the expenses.

Mr. Robinson: It is only fair to the prosecutors that the Court should know that the prisoner's wife told Sergeant Barrett that he had been allowing her 23s. per week.

The Prisoner: I had other means of earning money, sir.

Mr. Francis sentenced the prisoner to two months' hard labour.

GONE, NO ADDRESS.

The following dealers in sewing machines have been notified to us by the Post Office during the past few months as "Gone, no address."

We should be pleased to hear of their new addresses, so that we can restore their names to our Directory.

LONDON.

J. H. DEARLOVE, 12, Ennersdale Road, Hither Green, Lewisham, S.E.

R. V. DICKINSON, 70, Pembroke Road, W.

T. FREEMAN, 1, Nile Street, Hoxton, N.

J. HADIS, 50, Westdown Road, Leyton, E.

W. MANNING, 2, Newcastle Street, E.C.

J. SCOTT, 651, Romford Road, Manor Park, E.

J. STERLE, 105, Dawes Road, Fulham, S.W.

BARRY DOCK, CARDIFF.—R. Roberts, Old Post Office.

BRADFORD.—Leggott and Co., Market Street.

BRIDPORT. R. T. Sansom, East Street.

BRIGHTON. Teague and Co., 23, Rose Hill Terrace.

CARDIFF. J. Jones and Co., Plantagenet Street.

CRADLEY HEATH. J. Bloomer, 75, High Street.

DORKING. E. R. Bird, 23, High Street.

,, H. Plant, 30, Falkland Road.

ENFIELD. A. W. Colton and Co., 8, Baker Street.

FARNHAM (Hants). W. BENNETT, Portland Street.

FOLKESTONE.—T. Mabb, 25, Grace Hill.

GLASGOW. Fisher and Sons, 151, George Street.

GREETLAND (Halifax). M. Clay, West Vale.

HECKMONDWIKE.—F. Dutton, Greenside.

HERTFORD.—Taylor and Son, 28, Fore Street.

HITCHIN.—Matthews Bros. and Co.

ILKESTON. J. Hollis, 27, Bath Street.

KIRKINTILLOCH. J. J. Miller, 105, Cowgate.

MEXBORO'. W. T. Currier, 75, High Street.

MILLPORT. A. G. McFarlane, 32, Stuart Street.

NEATH.—D. Barnett, 5, Old Market Street.

NEWPORT (I.W.). W. Upton, 13, Pike Street.

NORTH SHIELDS. J. Bolt, 7, Railway Terrace.

OLD CUMNOCK. A. Riddell, Black Bull Close.

PONTYPRIDD. G. Simpson.

ROTHESAY. B. M'Lellan, Broadcroft Lane.

SANDIACRE. J. Selt.

SHIRLEY (Hants). J. W. Poynter, High Street.

SKELTON HOWDEN (Yorks). W. Clarke.

SOUTH SHIELDS. H. Harford, 3, Albion Terrace.

STOCKPORT.—C. Dawson, 20, Heaton Lane.

STROOD (Kent). W. Pierson, 9, Gundulph Villas, London Road.

THURLES (Ireland). G. McCullagh, Main Street.

WENDOVER (Bucks). J. T. Brown, 4, High Street.

ARRANGEMENTS WITH CREDITORS.

S.P.Q.R. Stores (H. R. Briggs), Dealers in Furniture, Prams, Sewing Machines, and Mangles, High Road, Ilford.

On June 8th a meeting of the creditors in the above was held, and a statement submitted showing liabilities £458 and assets £137, which, with a life policy, totalled £600. It was decided that a deed of assignment be registered. Among the creditors are: Car and Carriage Co., London, £12; O. Lobl, London, £10; Star Manufacturing Co., London, £39; Rothschild and Baker, Birmingham, £10; W. Summerscales and Sons, Limited, Keighley, £12.

Abraham Appleton, Dealer in Furniture and Prams, Dumfries.

Sequestration has been granted in the above, the liabilities being £970 and the assets £280. Among the creditors is John Dove, of Glasgow, for £5.

Albert Yeates (Albert Yeates and Frank Flower), Pram Manufacturer and Sewing Machine Dealer, Cambridge Parade, Richmond Bridge.

In our September number we reported a meeting of the creditors of the above. The statement of affairs showed liabilities £654 and assets £408. The estate, however, has only realised £138 4s., and the costs of realisation have absorbed all but £16 4s. 2d., and this sum has permitted of a dividend of 4d. in the pound on claims amounting to £985 3s. 5d.

Roberts and Jones, Ironmongers and Dealers in Mangles, Colwyn Bay.

A deed of assignment has been registered in the above. Among the creditors are Holmes and Pearson, of Keighley, for £13.

William B. Munn, Ironmonger and Dealer in Prams, Kilmalcolm.

The above estate is being dealt with under sequestration. Among the creditors is Mr. John Dove, of Glasgow, for £7.

H. W. Pearson, Dealer in Furniture and Prams, Cambridge Street, St. Neots.

The above estate is being wound up in bankruptcy. At the public examination it was stated that bad trade and bad debts were the cause of the failure. The liabilities were reported at £200 and the assets at £185. Among the creditors are T. Harris and Co., of Birmingham, for £33.

Edward Foster, Pawnbroker and Dealer in Furniture and Mangles.

At a meeting of creditors of the above held last month 6s. 8d. in the pound was accepted. The liabilities were stated at £1,030 and the assets at £888. Among the creditors are W. Summerscales and Sons, Limited, of Keighley, for £10.

William Farrell and Co., Dealers in Hardware, Cycles, Prams, and Mangles, Naas, Ireland.

At a meeting of the creditors of the above last month it was decided to realise the estate for the benefit of the creditors.

B. Wolff, House Furnisher and Dealer in Prams, Goldhawk Road, W., and King St., Hammersmith, W.

The above is being wound up in bankruptcy, the liabilities being stated at £2,500 and the assets at £70. The debtor attributes his failure to his having been too speculative in opening shops. Among the creditors are Rothschild and Baker, of Birmingham, for £11.

TRAVELLER, calling on Hire Traders' and Tallymen for Wringers and Mail Carts. Write, A.B., c/o C. A Brown, 6-7, Redcross Street, E.C.

FURNITURE BUSINESS, Hire purchase, with Tailoring, &c. FOR SALE, East London; or would sell book debts separate. Good Premises, low rent, growing neighbourhood, stock at valuation, every assistance given to Purchaser.—Apply Owner, Sewing Machine Gazette, 27, Chancery Lane, W.C.

Dissolution of Partnership.

For Sale by Private Treaty, a well established HOUSE FURNISHING and UPHOLSTERY BUSINESS in a large Midland Town. Sound "Hire Purchase" Trade. Capital required about £2,000.

Commodious central premises capable of great extension at moderate rental.

Apply:

"FURNISHER," c/o Sands & Flinders, 7, Victoria St., Westminster, S.W.

(Pages 27 and 28 are devoted to Window Bills.)

CAN BE HAD ON EASY TERMS.

TO BE SOLD AT A SACRIFICE.

THIS CART IS SERVICEABLE AND CHEAP.

Patents

The following list has been compiled expressly for this Journal by Messrs. Charles Bauer, Imrie, & Co., of the City Patent Office, 72, Cannon Street, London, E.C., from whom further information may be obtained.

APPLICATIONS FOR BRITISH LETTERS PATENT.

10,167. D. E. Howard and A. S. Hall. An improved washing machine.

10,347. C. S. Page. Improvements in washing machines.

10,510. W. Fairweather (a communication from the Singer Manufacturing Co). Treadle stand for sewing machines.

10,513. F. Schofield and J. Elston. Improvements in trimming mechanism for sewing machines.

10,648. A. E. Kohl. Washing machine.

10,704. G. H. Scetrini and H. K. Bridger. Improvements in wax thread sewing machines.

10,933. T. S. Wiles. Improvements in mangles.

10,996. E. Sillers. Improvements in mail-carts, folding chairs, bath-chairs, and the like.

11,101. J. H. Patterson. An improved removable wringer-board.

11,154. F. Baker. Improvements relating to sewing machines.

11,408. A. Stein. Improvements in collapsible baby carriages and other vehicles.

11,603. C. C. Meyer. Improvements in washing machines.

11,989. W. H. Murton, W. S. Varley, and E. Murton. Improvements in wringing and mangling machines.

12,108. H. Levy. An improved shuttle for use in embroidery machines.

12,109. H. Levy. Improvements in apparatus for filling the shuttles of embroidering machines.

U.S.A. PATENTS GRANTED.

APRIL 25TH TO MAY 30TH, 1905.

788,212. R. L. Lyons. Thread-cutter for sewing machines.

788,213. R. L. Lyons. Buttonhole sewing machine.

788,363. M. Margolin. Power transmitting mechanism.

789,126. G. S. Gatchell (assignor Singer Manufacturing Co.). Buttonhole clamp.

789,326. H. A. Klemm (assignor J. D. Leys). Differential-feed mechanism.

789,349. E. B. Allen (assignor Singer Manufacturing Co.). Thread controller.

789,709. H. Manning (assignor J. L. Rosenschein). Treadle mechanism.

789,743. P. W. Leidolf. Guide for sewing machines.

789,924. J. H. Macon. Speed controller for sewing machines.

790,067. H. Manning (assignor to J. L. Rosenschein). Feed mechanism.

790,473. B. H. Zimmerman and R. Hughes (assignors to Zimmerman-Rock Machinery Co.). Cutter attachment for sewing machines.

790,560. J. H. de Nike. Folding attachment for sewing machines.

790,780. H. Bryce. Sewing machine guide.

790,782. J. M. Chauvet and J. W. Coulter. Double chain-stitch sewing machine.

790,783. J. M. Chauvet and J. W. Coulter. Chainstitch sewing machine.

790,790. Z. T. French and W. C. Meyer. Shoe-sewing machine.

790,997. H. A. Ballard (assignor to the Boylston Manufacturing Co., Boston, Mass.-. Shoe-sewing machine.

791,005. J. Callahan. Shoe-sewing machine.

791,010. W. J. Craig. Sewing machine cabinet.

791,127. H. A. Bates. Shuttle for sewing machines.

791,384. J. A. Viglini. Sewing machine with an adjustable cloth-plate.

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TRADE MARK

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HIGHEST GRADE ONLY. WRITE FOR PRICES.

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Custom Catchers ! ! !

Hardman, the Ad. writer, makes a speciality of Furniture and Sewing Machines Trades. Sample Ad. specially written 2/6. Showcards, splendid window attraction. Everyone speaks glowingly of these, 2/6. We are selling these like the Famous "Hot Cakes." Send Postcard for sample Ad, 3, St. Mary's Gate, Rochdale.

FURNITURE BUSINESS, Hire purchase, for sale in rising market town; established eight years; stock about £200; Book debts op ional; turnover has been £1,000; now under management; owner having bought larger business; rent £25 10s.; every assistance given to purchaser. —W., 57, Port Street, Evesham.

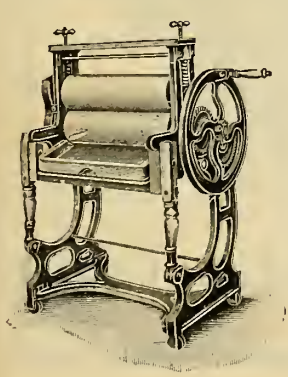
TRAVELLERS calling on Pram Buyers wanted to introduce a novelty of exceptional merit. No samples to be carried, and a splendid commission paid.—Write, A. W., 106, Gt. Saffron Hill, E.C.

NEEDLES for any make, flat tops 3/6; Family and Medium 1/6; best Talking Machine needles 2/- per 1,000; Belt Hooks 9d. gross, springs to any pattern.—S. Cox & Co., Alcester.

BELTS for all styles of Sewing Machines; cheapest on market —J. SEARLE & Co., 40, Trafalgar Street, London, S.E.

W. & S. SUMMERSCALES' SONS,

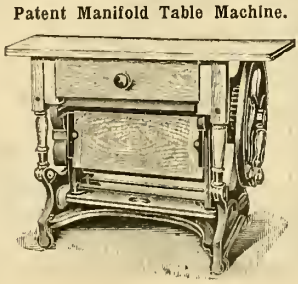
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The Super-Excellent "WERTHEIM"

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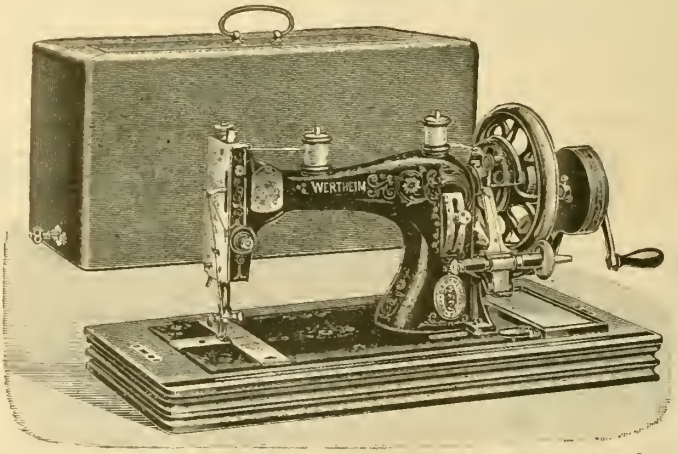
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Sewing forward and backward.

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Latest Improvements.

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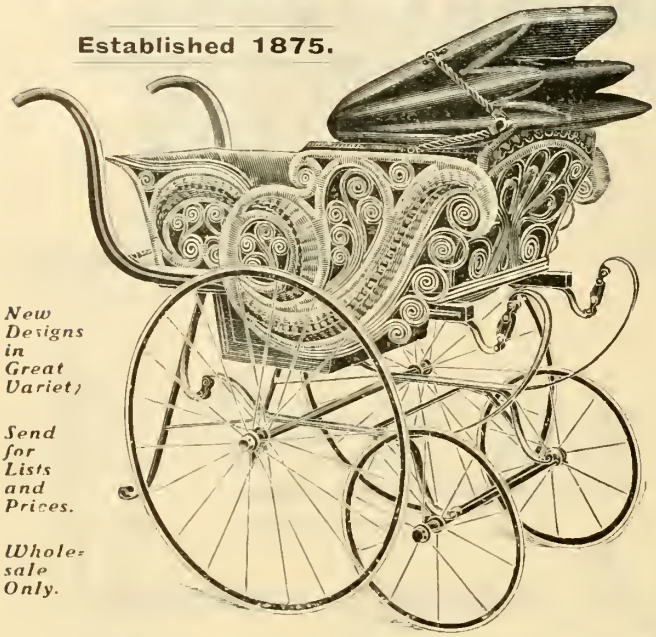
Geneva, 1896: SILVER MEDAL.
Porrentruy, 1902: GOLD MEDAL.
Chauvigny, 1903: GREAT VERMEIL MEDAL
Villefranche-sur-Seine, 1903: VERMEIL MEDAL
Bordeaux, 1903: CROSS OF MERIT. GOLD MEDAL.
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J. KYLE, Jnr., 27, Oswald Street.

WORKS: Bury Street Mills, Stockport.

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WORKS TELEGRAPHIC ADDRESS:
Cabinet, Stockport.

MANCHESTER TELEPHONE: 1087.

LONDON TELEPHONE: 6777, CENTRAL.

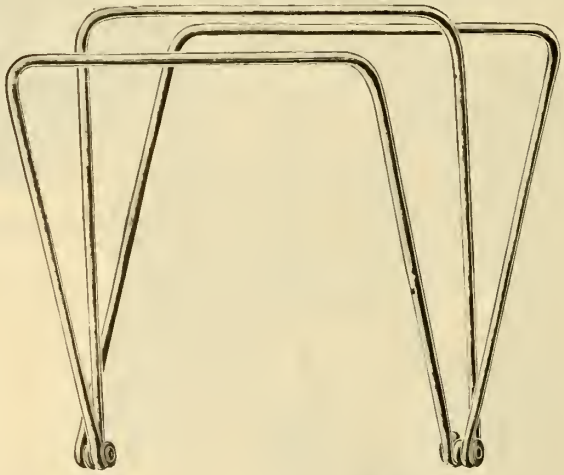
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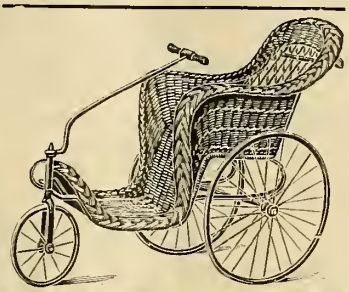
Wilson's Patent Shaft Hinges, With Bolt & Wing Nut.

Cowtan's Patent Shaft Hinges, With Self-locking Attachment.



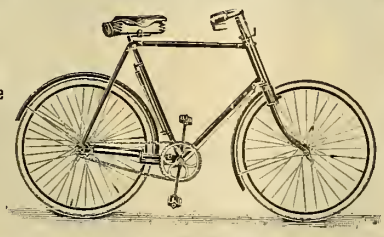
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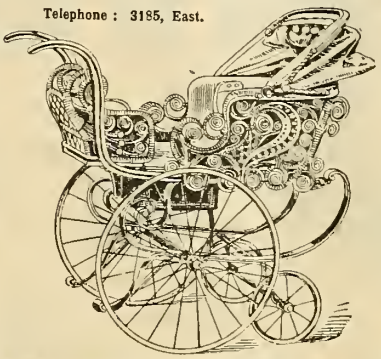
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Our cash with order prices for finest Sewing Machine Oils are:—2 oz., 16s.; 3 oz., 18s.; 4 oz., 20s. per gross, in panelled bottles. Oil guaranteed the best. Every kind of oil loose—Sewing Machine, 2s. per gallon; Cycle Lubricating, 2s. per gallon.
Correspondence solicited—Isaac Spencer & Co., Oil Manufacturers, Hull.

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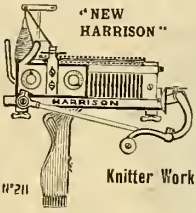
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KNITS WOOL, SILK OR COTTON. "HARRISON RIBBER."



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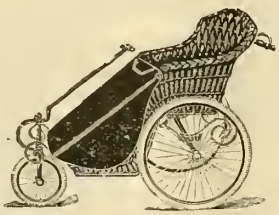
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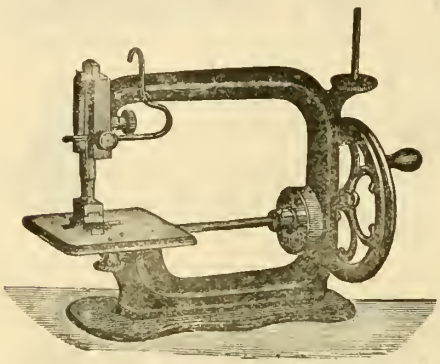
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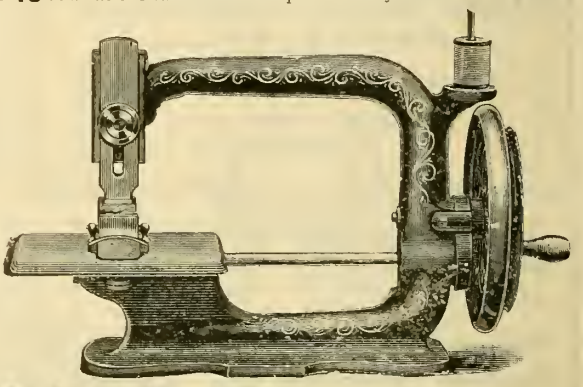
NEWEST

CASING MACHINES.

The Machine here illustrated is suitable for Dressmakers, &c, and is made with two and five needles.



The Machine shown below is for Mantles, and is made to stitch from **1** to **15** rows at the same time. It passes easily over bound seams.



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Central Bobbin Machines,

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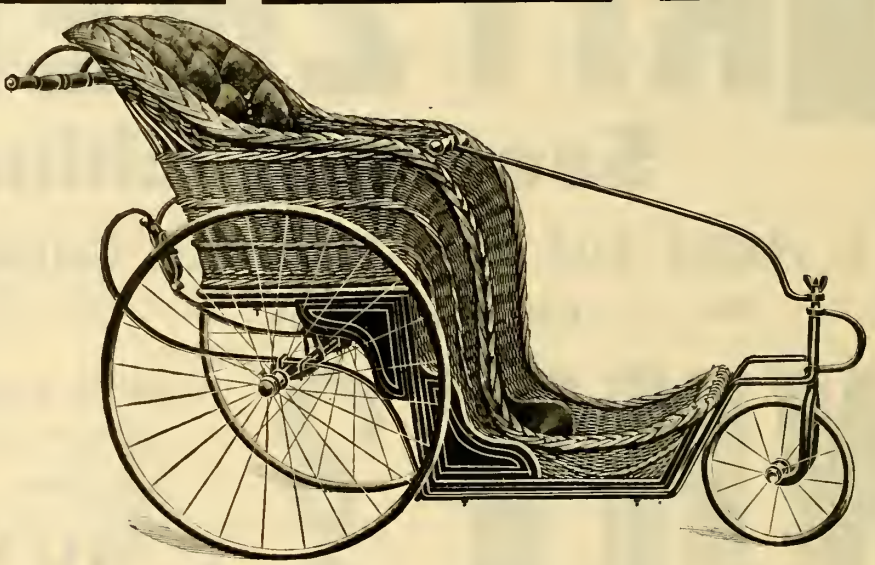
All Machines can be supplied on Ball Bearing Stand, if desired.

Please note, the Dietrich Oscillator and Central Bobbin Machines are provided with the special ELASTIC ADJUSTABLE SHUTTLE RACE, by the action of which the thread and shuttle will never jam.

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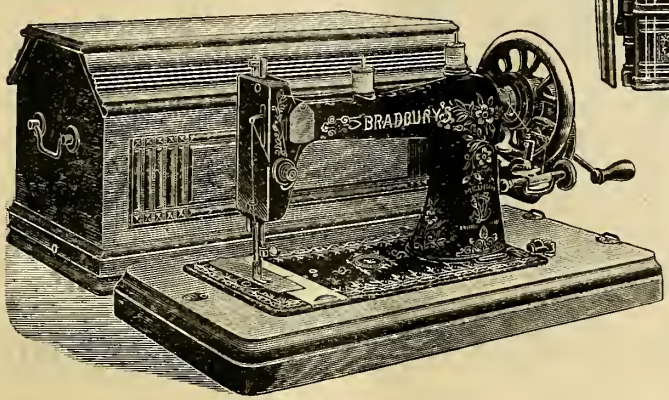
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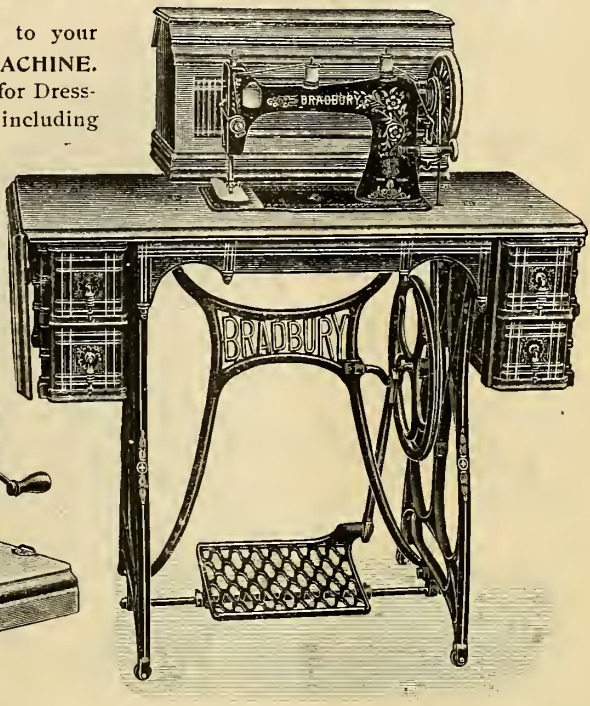
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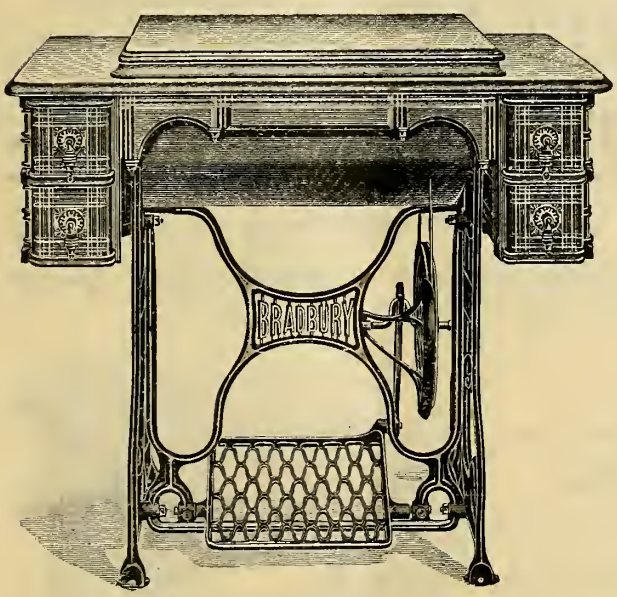
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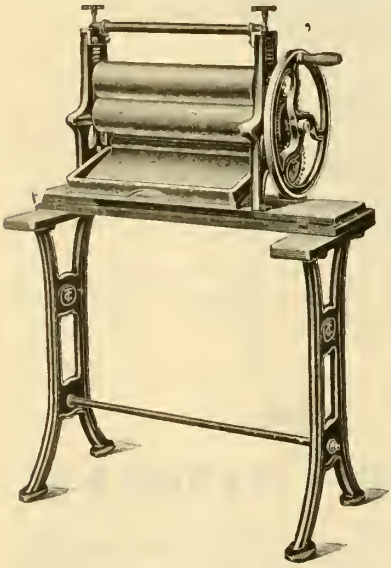
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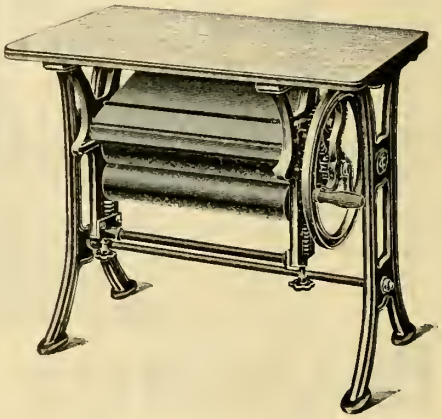
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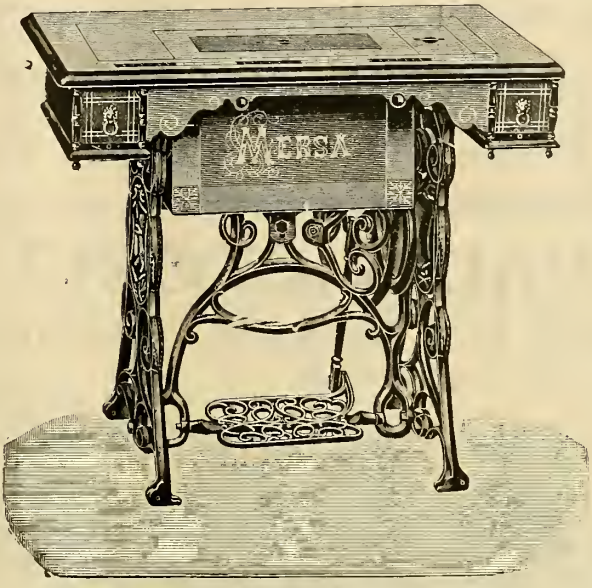
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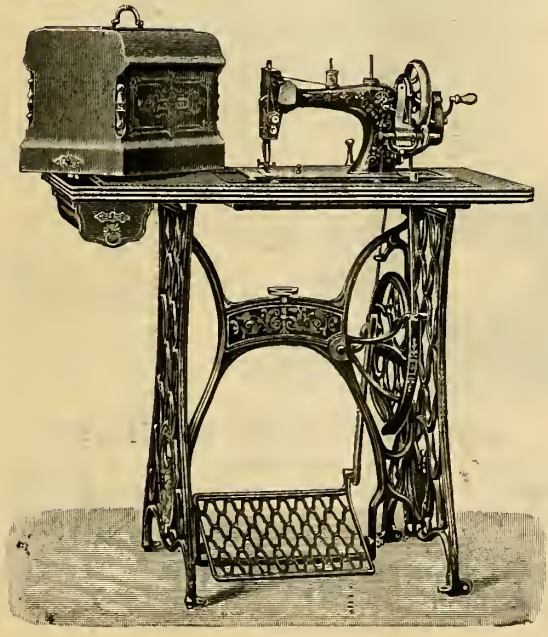
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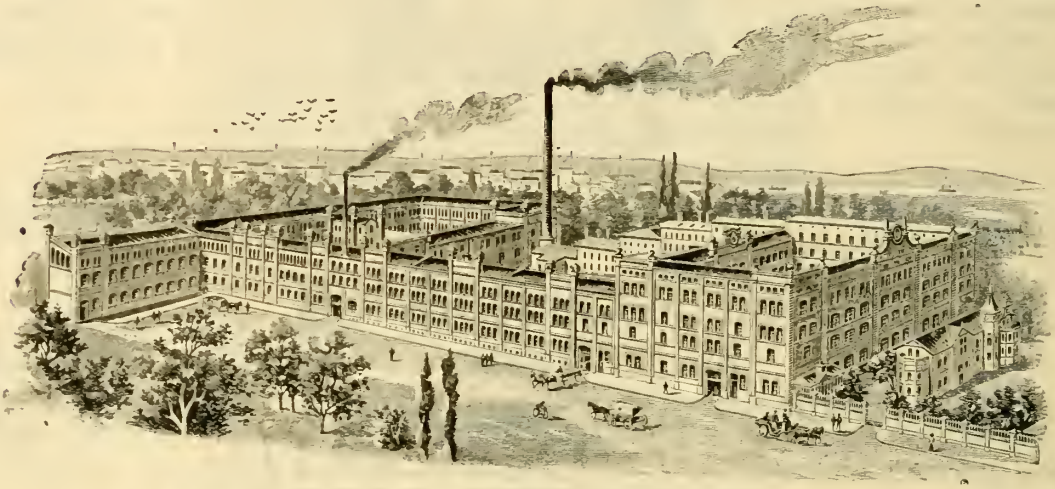
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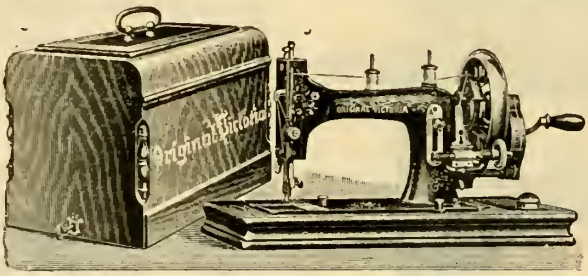
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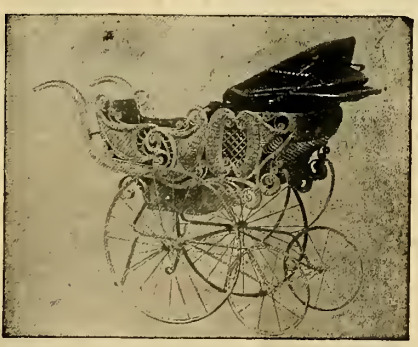
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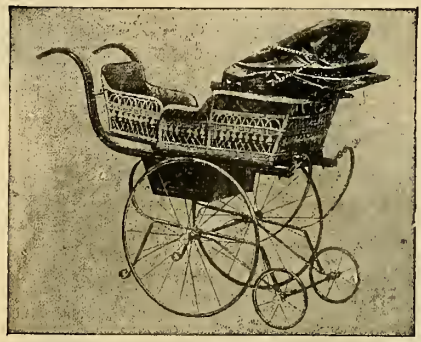
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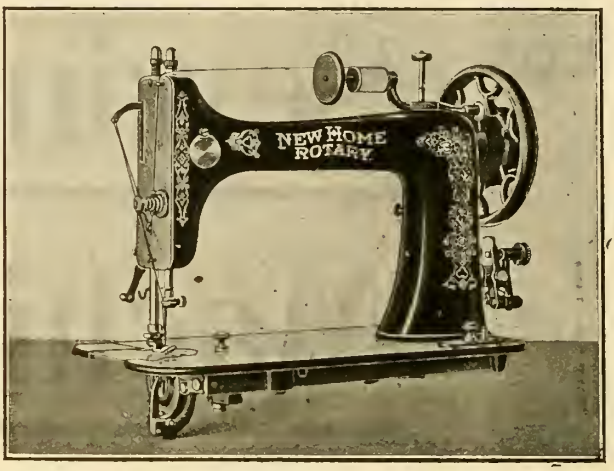
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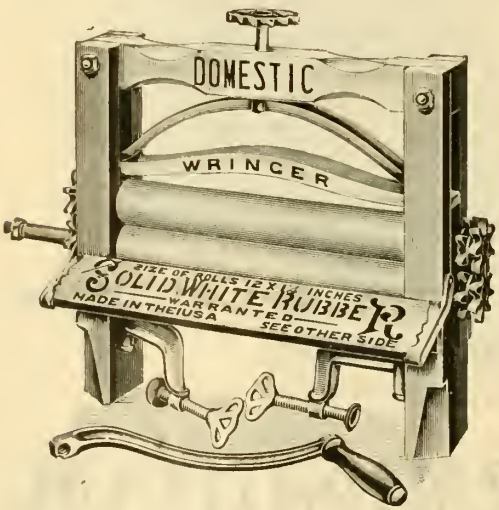
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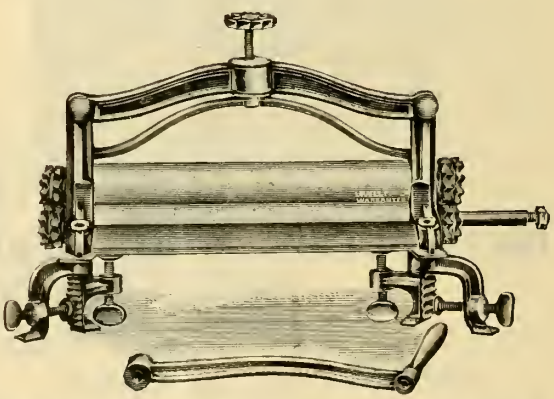
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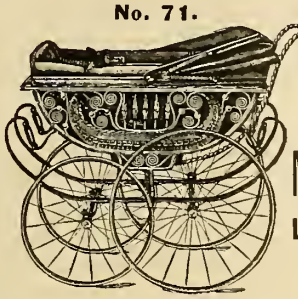
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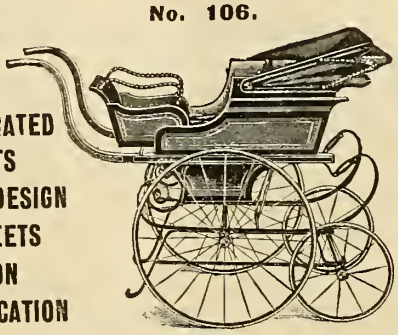


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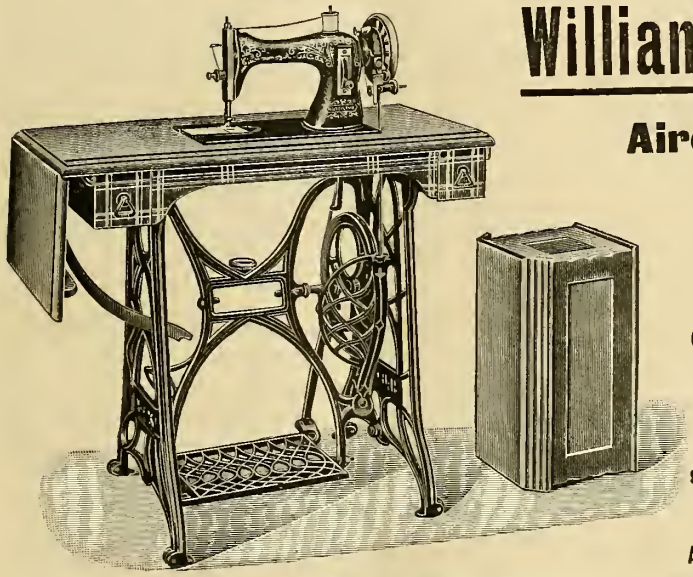
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Contributions.—Articles, Letters, Reports, &c., on trade subjects in- vited and paid for if so arranged. Readers are earnestly requested to notify changes of address, the opening of new premises, &c., in their several towns.

Non-Subscribers.—Will these please take the receipt of a free copy as an nvitation to subscribe.

List of Cycle and Domestic Machinery Dealers.—We keep at our office a complete list of the trade for the benefit of manufacturers.

Local Papers.—Many of our readers are kind enough to send copies of heir local papers whenever they con ain aaything of interest to the trade, and for this we are deeply grateful. Would **all** our readers do likewise?

Replies to Advertisements.—We request that readers, in replying to advertisements in our columns, will mention our Journals as the source of their information.

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Editorial Notes.

Smart Business.

Among the latest American notions which have reached us is that of a hardware dealer who encloses the following printed notice with all his parcels :—

Special Request.

1. Are you pleased with this purchase?
2. Is it just as represented?
3. Did you get your money's worth?

If your answer to any of these questions is NO, it will be a special favour to me if you will call the matter to my attention when you next have occasion to visit the store; or if the dis- satisfaction is acute, please come in at once.

I am using my best endeavours to run this store right, and want to correct any faults in the service that may come up.

Thanking you for this and other favours,

I am, etc.,

Possibly some of our readers might find it profitable to borrow this idea.

The Attachment Trade.

A correspondent points out in the *Sewing Machine Times* that there is a substantial trade to be done in sewing-machine attachments. We fear, however, that the majority of dealers in this country will not take the trouble, first, to perfect them- selves in the use of the attachments, and then to teach others.

Pedlars' Licences Revoked.

A curious action, the first of its kind, took place in connection with pedlars' licences last month. Two Spanish Jews were engaged in canvassing from house to house in Highgate, selling both drapery and jewellery. Their practice was first to leave a circular with the domestic servants, and then to call and solicit orders. A police-sergeant demanded to see their certificates, which were found to be in order, and he subsequently went to an address shown on the circulars, but failed to find the firm mentioned. There followed a prosecution in order for the defendants to satisfy the Court that they were "carrying on in good faith the *bona-fide* business of pedlars for which the Commissioner of Police had licensed them." In the course of the case one of the defendants admitted that they bought bracelets at 1s. 9d., placed them in a case costing 6d., and sold same for 10s. cash or 11s. by instalments. The Court considered that the business done was not *bona-fide*, and forfeited the pedlars' licences.

Are Business Men Honest?

Much discussion is taking place in the Press as the result of the decision of Convocation to appoint a joint committee of clergymen to consider the question of commercial morality. It is alleged in several quarters that business men are less honest than formerly, and that the young are taught by their employers to tell lies and generally to act in a dishonest manner in the conduct of business. Sir Samuel Boulton, who has had 66 years' experinece of commerce, has taken a hand in the discussion, and says : "My opinion is that, taken as a whole, the great bulk of the commercial affairs of this country are con- ducted with fairness, honour, and honesty, that the standard amongst the 'best men of business' is a high one, and that the ordinary course of business is con- ducted with at least as great regard for Christian prin- ciples and justice as in any other profession. For, it may be observed, that those who attack the business man—I would state emphatically that I am not now re- ferring to any particular speaker, present or past—dis- play their pessimism at the expense of the ordinary course of business, particularly that of the small trader who appears to himself to be handicapped in honest dealing by the specious but untrustworthy allurements of less scrupulous rivals."

No doubt there are dishonest traders, but, in our opinion, in spite of greater temptation, the retailer of to-day compares favourably with his predecessor. Yet if convocation can improve matters, by all means let it do so.

Guarantee Funds.

We report elsewhere an action in Scot- land in connection with collectors' guarantee funds. The Sheriff held that in order to entitle the employer to keep the guarantee fund it was necessary for the collector to have been guilty of fraud, which in the case in point had not been proved. This is a decision which is only reasonable, and we believe that the Singer Company, at least so far as regards England and Wales, have for a long time fully recognised the justice of such a ruling, and have acted upon it.

SINGER COLLECTORS AND THEIR GUARANTEE MONEY.

The Dundee Sheriff Court has had before it several actions the pursuers in which were collectors formerly in the employment of the Singer Sewing Machine Com- pany, Limited, whom they sue for various sums which they state were lodged by them as guarantee money for their intromissions. The Company brought against each individual pursuer a counter claim for the return of premiums paid upon machines sold but subsequently returned. Mr. John M. Soutar, solicitor, appeared for the pursuers, and Mr. T. C. Young, writer, Glasgow, instructed by Mr. James Buchan, solicitor, for the de- fenders.

[In our last issue we gave details of the first hearing.]

At the adjourned hearing it was stated that only one of the actions out of six would be proceeded with as a test case. The collectors, it will be remembered, sued for the money which they had paid into the guarantee fund of the Company, alleging that they were entitled to receive this money on leaving the Company's service. Counter actions were raised by the Company against the collectors, in which certain sums of money were claimed which had been paid to the collectors as pre- miums for the sale of sewing machines which had since been returned.

The action in which proof was led was that of Alex- ander M'Leod, who claimed £1 9s., the sum of money he had contributed to the guarantee fund. The Com- pany's counter-action against this was for £4 4s. as a portion of the premium paid to him.

Examined in the witness box by Mr. J. M. Soutar, pursuer's agent, M'Leod said that three machines which he had sold had been returned after he left the service of the Company. The sewing machine he sold for £10

on the instalment system could be bought for a little less than £5 at a shop. The collectors had been told to make any concession in price they liked as long as it was out of their own pocket. As long as the Company got the £10, less premium and commission, they did not care whether the collectors got anything. He denied ever having used fraudulent means to obtain the sale of any machine. The machines which were returned to the company were sold again as new after being touched up.

Cross-examined by Mr. T. C. Young, writer, Glasgow, who, instructed by Mr. James Buchan, solicitor, appeared for the Singer Company, M'Leod said he could not be held responsible for machines which were returned to the company after he had left the service. In answer to a question by Mr. Young as to whether he had asked one of the women to whom he had sold machines not to back up a millionaire company against a poor working man, he replied in the negative. He also admitted that it was customary for the collector to pay the first instalment of 5s., providing the customer could not do so, but this custom, Mr. Young pointed out, was contrary to the rules of the company.

For the defence, Jessie Craighead, jute preparer, Cotton Road, spoke to M'Leod calling on her to induce her to buy a sewing machine, but she did not want it, and the machine was forced on her. She had never ordered the machine, and although it had been in the house for two months she had never used it. On the night of Monday last M'Leod called on her to learn what she was going to say in court, and told her that if she said she ordered the machine it would be all right. Grace Gibson, saleswoman in the employment of the Singer Sewing Machine Company, stated that M'Leod's average earnings were £1 10s. 5d. per week. In reference to M'Leod's statement that a sewing machine could be bought at one of the company's shops at half the collector's price, she said she had never heard of such a thing.

After hearing further evidence, Sheriff Campbell Smith, in giving his decision, said it raised a question of great importance both for the servants of the company and for the company itself. But what required to be proved here to disentitle the men from obtaining the money was fraud, and that had not been proved. He accordingly gave decree for the sum sued for, with 7s. of expenses, and dismissed the counter action. Mr. Soutar suggested to Mr. Young that they should accept this decision in the five other actions which were pending in court. Mr. Young said he did not wish to do this until he had seen his clients, and, having consideration to this, the Sheriff continued the other cases.

[It has since been decided to compromise the other cases in the terms of the McLeod judgment.]

HOW SINGER MACHINES ARE NUMBERED.

When the men who work in the dry milling department in Singer's came together yesterday morning, from one end to the other information repidly spread that "Dan" wasn't in. To anyone long connected with the factory this statement was significant, for "Dan" has grown to be a fixture in the establishment.

In 1882 Daniel Carberry went to work in the Singer factory, and since that time—a period of twenty-three years—the records of the company show that he has never lost a day. Not weather nor sickness could prevail against him, and each day that the factory has been open he was on time.

Yesterday was the first time in twenty-three years that he was out. Then it was through no fault of his, for the company sent him to New York to rectify an error. Four men were put to do the work which long habit has rendered automatic to "Dan." The foreman, Adam Pache, supervised them throughout the day. But in spite of the increased force and the instruction continually given, the "beds" accumulated at their machine, and work throughout the department went by fits and starts.

The work which Mr. Carberry has done nearly a quarter of a century is unique. Each machine which the Singer Company manufactures is given a number. This number is stamped on the "bed" of the machine. The machine is sold by its number. Carberry has numbered every machine that went out of Singer's in the last twenty-three years. Now there is a machine which does this automatically. The "bed" is inserted at a place provided for it, a lever is pressed, and then like the beating of taps on a drum, various hammers strike the "bed," impressing upon it the required number. So it goes all day, each "bed" receiving a number just one higher than the "bed" immediately preceding it. The figures run into the millions now. At every hundred "beds" the operator has to adjust the machine, and then it is ready to stamp another hundred without the possibility of a mistake. It is not even necessary to keep a reckoning so as to know when to change, for the machine is so admirably constructed that when a hundred "beds" have been numbered it will stop of itself, refusing to proceed and make a mistake.

This numbering machine has only been in operation eight years. Before that the beds had to be stamped by hand. Here human fallibility entered into the matter. If two machines were stamped with the same number trouble was bound to ensue. The authorities therefore were extremely circumspect in their choice of a man for the position. They demanded a certificate of character that made the applicant well nigh saintly, and they hedged him in with an abundance of restrictions.

Carberry had to abstain from liquor always, and he had to promise to turn in at a modest hour each night, unless an acquaintance with the owl was absolutely necessary.

The numbering machine is by far the most interesting of all the intricate contrivances in the department. It is the invention of Frederick Miller, master mechanic in Singer's. Before him, William Rice, a former boss in the dry milling department, for years experimented with a machine. The company wanted to absolve itself from its dependence on a single man's sobriety and fidelity. They desired automatic exactness. Rice was encouraged to go on with his attempts, regardless of expense. He finally evolved a cumbersome affair which did the work. It did it too zealously, in fact, for the number stamping hammers came down with such force that they smashed each "bed" that was tried. Rice gave up in despair.

"Automatic" Miller succeeded to the position of Rice and to his attempts to construct the required apparatus. He triumphed. The machine which he perfected eight years ago is still used to-day, and has numbered over a million sewing machines.—*Elizabeth, N.J., Journal and Sewing Machine Advance.*

BRADBURY & CO.'S FOREMEN'S PICNIC.

On Saturday, July 15th, a party of about twenty composed of the foremen and heads of departments of Messrs. Bradbury and Co., Ltd., Wellington Works, Oldham, had an enjoyable outing at Congleton. The arrangements were made by Messrs. Burnett, Siddal, and Burney, and this committee did their work well.

Arriving at Congleton Station wagonettes were waiting, and the party drove to Astbury and called at the Egerton Arms in that village. Here Mr. G. Buckley, a director of the firm, who has a residence at Astbury, joined the company. The excursionists had the pleasure of drinking Mr. Buckley's health, and shortly afterwards as a "calming influence" visited the Parish Church of Astbury. It is a fine example of thirteenth century architecture and is renowned throughout Cheshire. After visiting Mr. Buckley's house and grounds they drove to Old Moreton Hall, a house of the later Tudor period and one of the sights of the neighbourhood. Returning to Congleton they sat down to an excellent dinner provided by Host Harper at the Lion and Swan Hotel. After dinner a series of toasts were proposed, "The Firm" being put by Mr. J. Lumley, the oldest foreman, and responded to by Mr. Howarth (general manager), and Mr. Buckley. The latter, in some most appropriate remarks, pointed out

the necessity of all the foremen exercising the keenest supervision over both work and workmen, and the advisability of their working in unity and keeping in close touch with the management.

A "foursome" bowling match was held, Messrs. Howarth and Joseph Hall v. Carritte and Burnett, and the latter ran out easy winners. Mr. Hall's knowledge of angles on the bowling green is extensive and peculiar.

Congleton gingerbread is a confection having a wide reputation and seductive qualities, and if any future picnics are held at Congleton it will be necessary to teach some of the party the difference between *meum* and *teum*.

A SEWING MACHINE FOR THE CHINESE EMPRESS.

The Empress Dowager of China, says the *North China Herald*, was lately presented with a sewing machine, with which she is so pleased that she has ordered three more to be purchased, as also a couple of knitting machines, which are to be placed in the palace, and their manipulation taught to as many of the female palace attendants and maids of honour as should show any aptitude in this kind of work.

The Empress Dowager and the Empress are anxious to start a school of industry and art in the palace, the "hands" to be composed of the female attendants of the various palaces, and the daughters of princes, nobles, high Ministers, and Court officials.

SONG ON THE W. & W. MACHINE.

Mr. G. Lindsay, the Wheeler and Wilson agent for Paisley, sends us the words of a song written by Mr. Neil McFadyen, which are as follow:

I.

Noo weel I can mind o' the days that are gane,
When a bairn roon my aud mither's knee,
She was gentle and kind, she was fond o' us a',
And a thrifty auld body was she.
Frae Wheeler and Wilson she boucht a machine,
It's been useful tae us a' oor days;
With her feet on the treadle she merrily sang
When mending oor auld torn claes.

Chorus.

She sang tae me "The Rowan Tree,"
"The Lass o' Ballochmyle,"
"Scots Wha' Hae," "Auld Robin Gray,"
And "Mary of Argyle."
And as she made the claes we wore,
As happy as a queen,
Our love she won for the work she has done
On the Wheeler and Wilson machine.

II.

Noo she prized her machine as a lord would his land,
Wee frocks for the lassies she made;
And the lassies she learned tae work the machine,
As shapes on the table she laid.
Nae doot they will find it's a help tae them noo,
'Twas the future auld mither she seen,
For she kent they were always the best in the world,
The Wheeler and Wilson machine.
Chorus: She sang, etc.

III.

In remembrance o' mither it's still in oor house,
As guid as the day it wis boucht;
Nae doot it has saved us a guid pound or twa
Tae hae yin each hoose-wife she ought.
They're used by the rich, and they're used by the poor
The same as supplied to the queen.
Auld mither she pyed up so much every week
For a Wheeler and Wilson machine.
Chorus: She sang, etc.

THE ORIGINAL PFAFF MACHINE.

On June 1st last, in the presence of Prince Rupert, the future King of Bavaria, the fourth exhibition of the Palatinate was solemnly opened at Kaiserslautern, which is the centre of prosperous industries of this province and also one of the chief manufacturing centres of German sewing machines. The sewing machine industry is well represented at this provincial show by two factories, one of which also exhibits cycles and the other only sewing machines, and of these the well-known firm of G. M. Pfaff, Kaiserslautern, which, as usual, remains "out of competition."

The *Pfälzische Presse* devotes a long article to the elegant stand of G. M. Pfaff, speaking in eulogistic terms of the sewing machines as well as of the magnificent specimens of fancy and art needlework also exhibited, as follows: "In the background of this stand there are two big pictures to be seen, showing the great expansion of this firm, trading all over the world. Founded in 1862, and emerging from a modest origin, the Pfaff Works comprise at present three separate establishments with 1,200 workmen regularly employed, and a yearly output of about 60,000 sewing machines, exported to all parts of the world, excepting the United States of North America, where the duties are prohibitive. The splendid working machinery of the Pfaff



factories is constantly maintained on the level with technical and professional progress, ensuring its perfect efficiency in every respect. Prince Rupert asked for full particulars as to the production and the extension of the Pfaff Works, and also with regard to the workmen employed, adding that 'Bavaria can be proud of possessing an establishment of such importance and such excellent reputation.'"

The exhibit of the firm also comprises an object of historical interest (which we illustrate) —*i.e.*, the first Pfaff sewing machine, which the late founder of the firm, Mr. Georg Michel Pfaff personally made in 1862, and which his son re-acquired many years ago. This simple machine, very different from its elegant fellow-machines as produced at present, is still in very good working order, notwithstanding its 43 years of age and long use, and continues to sew perfectly well. It is a demonstrative proof of the fact that from the very first years of its existence the firm of G. M. Pfaff worked upon the principle ever since pursued, 'to make exclusively durable and perfect sewing machines in every respect, regardless of the cost.' The success of the Pfaff Works has proved that this maxim is sound and just, not only as regards the interests of the firm but also those of its purchasers."

IS A WRINGER A DANGEROUS MACHINE?

At the Southampton Borough Police Court, on July 19th, before Messrs. J. Lemon (in the chair) and R. Chipperfield, the Yacht Laundry, Limited, whose registered offices are at 3, Portland Street, Southampton, were summoned by Mr. W. F. E. Seymour, Factory Inspector, for not fencing the rollers of a wringer at their factory, in consequence of which Gertrude Monk suffered bodily injury, contrary

to Sections 10 and 136 of the Factory and Workshops Act, 1901. Captain T. O. Edwards (factory inspector for the Hants, Wilts, and Dorset district) prosecuted, and Mr. Gulliver appeared for the defence.

Captain Edwards said that wringing machines were recognised throughout the trade as being dangerous in nature, and nearly every manufacturer had some kind of guard. Last year 74 accidents were caused by such machinery. The young woman referred to in this information had, it appeared, put her right hand on the rollers, and it was taken in the machine. She had not, however, lost her hand.

Gertrude Monk gave evidence in corroboration, stating that she screamed when her hand was taken in, and one of the girls came to her, and the engineer stopped the machine. In answer to Mr. Gulliver, she admitted that she was trying to do two things at once at the time the accident occurred.

The chairman desired to know how the fencing around the machine, if there had been any, would have prevented the accident.

Captain Edwards replied that if the wringer had been securely fenced the accident could not have occurred. He and Mr. Seymour (the junior inspector) would give evidence on this point. It was not his duty to tell the owner of machinery how to securely fence it. All that he had to prove was that the machinery was dangerous, and that, owing to its dangerous nature, and being unguarded, this girl met with an accident.

Mr. Seymour, who is an Associate member of the Institute of Mechanical Engineers, then gave evidence as to two visits he paid to the laundry—the first a considerable time back, and the last recently. On neither occasion was there any guard, though on his first visit he told the person who was supposed to be in charge that there should be a guard. In reply to Mr. Gulliver, he said a written notice was sometimes served on the owner of machinery by the factory inspector when certain things were required, but not always, nor was it part of a factory inspector's duty to serve such a notice. This girl, he further stated, reached over into a tub with one hand, and with the other apparently attempted to guide something over the rollers, and kept her hand there too long, with the result that the hand went in. In the case of another machine, which was properly guarded, on which he tried his hand, when he kept his hand there too long the machine stopped.

Captain Edwards gave similar evidence, especially as to having experimented with guarded machinery, which stopped when the hand was kept on it too long, and repeated that, had the wringer been guarded this accident could not possibly have occurred.

For the defence, Mr. S. Tebbutt, consulting engineer and managing director of the defendant company, gave evidence. He said he had received written communications from the factory inspectors, but not on this subject, and whenever he had received any such communications he read them through and endeavoured to meet the requirements. Up till recently, when he had investigated, because of this accident, he was not aware of any guard that would be efficacious.

Mr. Gulliver argued that a wringing machine did not come within the Act's definition of a dangerous machine. In this instance a superficial injury had been inflicted, but a similar injury could be done with a hammer handled by an unskilful person, and that could hardly be called a dangerous machine. This wringing machine had been in continuous use for five years, and except for a small pinch, no accident occurred until the one in question, on June 22nd of this year.

The Bench imposed a fine of £5, and costs, and Captain Edwards pointed out that the Secretary of State had power to devote any portion of the fine to the injured person.

The chairman said the bench relied on the defendants and Mr. Gulliver stated that the girl had been receiving her wages ever since the accident.

WASHING SHEEPSKIN RUGS.

It is well known that pram rugs are difficult to wash, but according to the *Waescherei Zeitung*, they are best washed with benzine soap. Before the invention of this product it was practically impossible to clean skins chemically. Even if the whole of the cleaning had not been done with soap and water, that liquid had to be used at one stage or another. Now that we have benzine soap the case is different, and it is safe to say that in at least four cases out of five, wet washing can be entirely avoided with skins. The goods are brushed over with a strong solution of the benzine soap, and then run through the washing machine for from thirty to forty-five minutes. The subsequent rinsing with benzine should be very thorough, or the wool will retain a greasy handle.

If the wool is very dirty and has been much felted by long wear, the skin must be wet washed, but care must be taken neither to wash nor to dry at too high a temperature.

The quality of the skin must also be carefully examined. There are many, especially those taken from diseased animals, and those which have been tendered in the tanning, which will not stand wet washing unless they are carefully sewn on to a strong linen cloth. Discretion should be used in incurring responsibility for such skins.

Over-heating, either in washing or in drying makes the leather hard and brittle, and this is difficult and impossible to remedy. Use soft water, *e.g.*, condensed water, for the washing. Begin by removing the coarser dirt with a weak liquor of soda and ammonia. Then wring and work by hand with a good neutral soap. It is unnecessary to use brushes, as the fingers can get down to the leather more easily and quickly than a brush. More and more soap is poured over the goods till it remains quite white. As long as there is dirt and grease in the wool the lather will feel sticky and have a grey colour.

Before each addition of fresh soap, it is a good plan to rinse with weak soda, whereby considerable saving in soap is effected. The final rinsing after completion of the washing is done first with soda, and then with clean water. The whole series of operations is carried out on a bench on which the skins can be spread out flat. After rinsing we come, with white skins, to the bleaching. Dyed skins must be soured to liven the colour, using sulphuric acid to those which have been acid dyed, and acetic for those dyed with basic dyes.

Various bleaching processes are current. Some persons use peroxide of sodium, others permanganate or sulphurous acid. Sodium peroxide requires to be in experienced hands to be used with advantage, and it is easy to spoil everything by not using the proper quantity. Permanganate bleaching is cheap and easy, but sulphur bleaching is on the whole the best. In bleaching with a sulphur chest, no rinsing is necessary, as the more soap there is in the wool the better the fumes of the burning sulphur act, but no dirty soap must be left behind in the wool. In using peroxide of sodium, every trace of soap must be carefully rinsed out before bleaching.

Soap washing of skins should never be done at temperatures above 70 deg. F., and all bleaching with peroxides must be done quite cold. Drying is done at 70 to 75 deg. F. in a drying-room, or in the open air. The skins are nailed on frames to dry under tension. When quite dry they are beaten with sticks and combed and brushed.

Few washers know that after-treatment with salt and alum is quite unnecessary if stearine is well rubbed into the leather before the wet washing, but in this case the dried skins must be chemcally washed to remove the stearine.

[We give the foregoing for what it is worth, not having tested the method described.—Ed.]

DEATH OF BOLLMANN.

The *Sewing Machine Times* of New York, reports the death of Mr. Louis Bollman, who claimed to have invented a rotary sewing machine in 1849. For several years he was in the factory of Grover and Baker, subsequently starting a factory for making machines on W. and W. and Howe lines in Vienna, his native city. Later on he abandoned the sewing machine trade and made firearms for the Austrian Government, subsequently removing to Canada (where he died), and applying himself to cotton-working machinery and rotary steam engines.

DEATH OF MR. OTIS, OF THE STANDARD.

The death of Mr. Charles Otis, a principal shareholder in the Standard Sewing Machine Co., took place on June 28th, at Cleveland, Ohio. The deceased was 78 years of age, and was born in Blomfield, Ohio. He had a remarkable memory, and it is said that in 1889, when 2,000 men worked at the Otis Iron and Steel Company's Works, he knew nearly all of them by name and was able to adjust their differences with great facility.

DEATH OF A PRAM MANUFCTURER.

By the death of Mr. James Smith, which occurred last month, there has passed away one of the oldest perambulator manufacturers, at the age of 75. It is now some fifty years since he took out his first patent for improvements in children's carriages, and during that long period he has conducted a pram business in Bristol. Mr. Smith was much respected in trade circles, and leaves a wife and son to continue his business.

TWO NEW PRAM MANUFACTURERS.

Mr. Walter C. Humphry, and Mr. Ernest F. Barringer, who had for years taken a leading part in the pram business of Humphry and Sons Ltd., of Birmingham (now in liquidation), have started business as Humphry and Barringer, Scotland Street Parade, Birmingham. Although only a few weeks old, this concern is already sending out mail carts and basinettes in quantities, and has got out a list of special lines for the seaside, which can be had on application.

Messrs. E. Hubner and Co. have started business as manufacturers of bassinette and mail cart bodies, at the "Continental Art Cane and Wicker Works," Highgate Square, Moseley Road, Birmingham. They are at present employing forty hands, and hope to largely increase their staff in a short time. In addition to the above lines the firm manufacture fancy cane and wicker chairs and baskets of every description. The business is exclusively wholesale.

A CURIOUS INSTANCE OF SIMILAR IDEAS.

Mr. K. S. Hardman, of 3, St. Mary's Gate, Rochdale, who, in addition to carrying on his business as a domestic machinery dealer, acts as an advertising adviser to the trade, writes us as follows :—

"I get increasing inquiries from every month's Gazette, and also frequently receive letters of thanks from dealers who have put their advertising in my hands. I was much struck by an interesting coincidence in the July Gazette, which appears on page 15 in the article on "Conditions for Successful Advertising," where Mr. N. C. Fowler talks about the earliest form of advertising. If you will look at page 4 in the pamphlet I enclose, written some four years ago by myself, you will doubtless be struck by the similarity of ideas."

The following is the extract referred to :—

"The sewing machine certainly did not enter into the domestic economy of the prehistoric man, but canvassing certainly did. Can we not imagine a conversation between two of these early inhabitants of our world? One of them has for some time been unsuccessful in his hunting, and visiting a neighbour, says : 'John, I have had terrible bad luck lately. Haven't shot or trapped a thing for three months. My wife's stock of furs, unfortunately, is quite behind the times, and she's real bad because she can't keep up with the fashion. Now, I'll tell you what I'll do. I know your last crop of wheat turned out bad, and I've more corn than I want. I'll swap you a few bushels of corn for three bear skins and a couple of flint arrow heads.'"

By the way, Mr. Hardman has discovered a new polish for furniture, and which we have been testing. It is highly concentrated, and a few drops applied to a sewing machine table or other woodwork has a marvellous reviving effect. It is also cheap—7½d. per bottle, post free.

Jottings.

Mr. William Nicoll, at one time representative of the New Home Company in this country, and now secretary of the Domestic Company, has returned to the States from a visit to England, taking with him his wife, who, we are very pleased to report, has regained her health. Mr. Nicoll's time of late when visiting this country has been too much occupied, we suppose, for him to call on his old friends, as he has much neglected them.

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The Guelph *Herald* states that the Raymond Sewing Machine Company, the leading makers in Canada, are contemplating removing their plant to the United States.

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A German paper publishes an affecting appeal from two distracted parents. They have lost their baby. They left him in his perambulator in a beer-garden, they don't know precisely where, but they mention three beer-gardens for the guidance of benevolent searchers. The perambulator is white, with parts in gold, and on the hood is embroidered this touching inscription : "Sleep in peace, darling. Mother's eye is watching over you." Mother's eye seems to wander sometimes. Perhaps she had better buy that useful bulldog, lately advertised in a London journal : "Bulld g for sale. Will eat anything. Very fond of children."

* * * *

According to an American correspondent, the Japanese have commenced to manufacture sewing machines.

* * * *

Mr. R. B. Turner, the well-known Brussels sewing machine dealer, informs us that the French motor-car industry now employs 300,000 hands, has a capital of £16,660,000, and turns over £8,000,000 per annum.

* * * *

Messrs. J. Rustomji and Co., sewing machine and cycle dealers, Lahore, and branches throughout India, inform us that, established in 1891, their business is now one of the largest of its kind in Asia. Their instalment acounts number 10,000, and they also do an extensive cash trade. They issue a comprehensive catalogue of 88 pages, and sell Gritzner and Dietrich sewing machines, and cycles made by the Premier and Swift Companies.

* * * *

Mr. A. Allen, of High Street, Erdington, sends us a photo of a window attraction which he has found very successful, and of small cost. It consists of a stuffed kitten standing on its hind legs, reading a price list of Jones' sewing machines, for which Mr. Allen is agent.

* * * *

At 9 p.m. on July 18th, a fire broke out at the sewing machine repairing shop of Mr. F. Oxley, Leeds Road, Bradford, but was quickly got under.

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Mr. J. D. Belcher, domestic machinery dealer, has removed from 26, Sadler Gate, to 85, Normanton Road, Derby.

Messrs. C. E. Worthington and Son, domestic machinery dealers, have removed from 7, Asher Road, South View Road, to 51, Bromwich Road, Woodseats, Sheffield.

* * * *

The Guildford Education Committee have declined to sanction the use of sewing machines for their Stoke and Stoke Hill schools. One of the members remarked that they taught sewing in the schools, and there was ample opportunity to understand the sewing-machine in the evening continuation classes.

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On the morning of July 22nd, at 9.30, a fire broke out in the cabinet factory of Bradbury and Co., Ltd., Oldham, but thanks to the sprinklers and jets the damage done was small, and then chiefly from water.

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Mr. H. J. Knee, dealer in furniture, prams and mangles, Trowbridge, has purchased the business of Mr. J. Moore, of Silver Street, Bradford-on-Avon.

* * * *

Mr. T. Bertish, dealer in furniture, cycles, and domestic machinery, Regent Street, Swindon, has now finished his handsome showrooms, which replace those destroyed by fire last December.

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Sir John Barran, who we stated in our June issue had made a large fortune out of the sewing machine, has had his will proved at £408,048.

* * * *

Mr. William Griffiths has removed his domestic machinery depôt from 146, Windsor Road, to 8, The Parade, Neath. He recently executed an order for a washing machine and mangle for a customer in Chili, and sends us a copy of the testimonial to the quality of the machine, also copies of his circulars, which we shall deal with in due course.

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Jones' Sewing Machine Co., Ltd., report that the result of the year's working enables the directors to add £2,500 to the reserve fund, which now stands at £25,000, and, after paying an interim dividend at the rate of 6 per cent. per annum on both preference and ordinary shares in February last, the directors recommend a dividend at the rate of 6 per cent. per annum, less income tax, on the preference shares, and a dividend at the rate of 6 per cent. per annum, also a bonus of 6d. per share (both free of income tax) on the ordinary shares for the past half-year, and to carry forward £603. Warrants to be posted on August 9th.

* * * *

Congratulations to Mr. R. J. Johns, whose daughter was married to a naval officer on July 1st. He has now both a son and a son-in-law serving as naval officers.

Cycle Jottings.

It seems strange that Mr. Martin Rucker, one of the pioneers of the cycle trade, and for many years head of the Humber Company, should now be in the bankruptcy Court. He is there, however, and with liabilities a little short of £10,000, and no assets! What did he do with the half-million he made out of the Dunlop flotation, not to mention other companies in which he took a hand?

* * * *

A circular on vulcanising is being issued gratis by the County Chemical Co., Ltd., Excelsior Works, Birmingham.

* * * *

It is computed that the output of cycles this year will foot up to 350,000. This does not look as though the trade is "going to the dogs." No doubt lower prices have something to do with the expansion.

Mr. H. N. Simester, of Croydon, has invented a new style of motor cycle. It consists of twin seats with the motor bicycle between. The idea is greater comfort, particularly as regards vibration.

* * * *

The Bowden Company are now supplying a more durable block for their brakes which costs but a trifle and lasts a long time.

* * * *

On the 17th inst. a meeting of the various sections of the cycle trade will be held with a view to the formation of a single powerful association to deal with agencies, direct trading, price maintenance, etc.

* * * *

An attempt is to be made to get the shareholders of the Dunlop Company to consent to write off two millions of their capital of five millions sterling.

* * * *

England and America are not the only places where the price of cycles is cut. In France it is the exception to meet with machines at a higher figure than five pounds.

* * * *

Markt and Co., of City Road, are introducing a new cycle stand, the Myers, which will fold up into a small compass, yet will suit all kinds of cycles, and is moderate in price.

* * * *

Bradbury and Co., Ltd., of Oldham, who have achieved great fame as makers of motor cycles, are meeting with success in a line of machines which they call the "Commercial Tri-Car." Several of these are in use for delivering the *Westminster Gazette*, a box taking the place of the usual seat, and another seat being provided at the rear of the driver. There are many uses to which these machines can be applied, they being fast and durable.

NEW COMPANY.

Under the title of John Haworth, Sons and Co., Ltd., a company has been registered with a capital of £6,000 in £1 shares. Object: To acquire the business carried on by J. Haworth, T. W. Haworth, W. Haworth, and G. W. Hitchin, at Bridge End Foundry, Waterfoot, Lancashire, as J. Haworth, Sons, and Co., to adopt an agreement with the said vendors, and to carry on the business of iron and brass founders, electrical, mechanical, and general engineers, founders, manufacturers of cycles, motors, carriages, sewing and other machines, etc. There has been no initial public issue. The first directors (to number not less than three nor more than five) are J. Haworth, T. W. Haworth, W. Haworth, G. W. Hitchin, and E. Haworth; the qualification being 100 shares, the remuneration to be fixed by the Company. The registered office is at Bridge End Foundry, Waterfoot, Lancashire.

THE LAW AS TO CONTRACT BY POST.

Contracts by correspondence, of the kind daily discussed in these columns as the result of inquiries into the source of various "wanted" announcements are becoming, says the *Financial News*, of more importance owing to the increasing facilities which are given by the Postmaster-General for the conveyance and transmission of correspondence. It is, therefore, of the utmost importance to the commercial man to be acquainted with the law dealing with this important subject of offer and acceptance by means of correspondence.

In the first place, he should be perfectly clear in understanding what amounts to an offer that can be construed as such by the High Courts. A mere declaration of intention, and a mere invitations for offers, must be distinguished from the offer or proposal which is the first step in the formation of a contract. An excellent

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illustration of this distinction is offered by one of the leading cases on this subject, where the defendants sent out a circular letter as follows:—"We are instructed to offer to the wholesale trade, for sale by tender, the stock-in-trade of" A., amounting to so-and-so, "and which will be sold at a discount, in one lot. Payment to be made in cash." It was held that this did not amount to a contract or promise to sell to the person who made the higest tender; but was, to use the words of the judge in this case, "a mere proclamation that the defendants are ready to chaffer for the sale of the goods, and to receive offers for the purchase of them." This case was followed in a later action, where it was held that an announcement that an examination for a scholarship would be held, did not imply a condition that the scholarship would be given to the competitor obtaining most marks; and, consequently, that there was no contract on which such competitor could sue the trustees of the scholarship.

Having arrived at the distinction of an intention to offer and an offer, we now come to consider when an offer can be revoked before acceptance. The revocation of a proposal, however, to be effective, must be communicated to the other party before acceptance; but it is not necessary that there should be an actual and express withdrawal of the offer, or what is called retraction; for knowledge, in point of fact, of the proposer's changed intention, however ascertained by the other party, will make the proposer's conduct a sufficient revocation. An offer of a contract sent by letter cannot be withdrawn by merely posting a subsequent letter which does not, in the ordinary course of post, arrive until after the first has been received and answered. In such a case the contract is complete the moment the letter accepting the offer is posted, even though it never reaches its destination. The leading case on this point affords a very good illustration of the law applicable to the formation of contracts by letters sent through the post. H., who lived at Birkenhead, called at the office of a land society in Liverpool, to negotiate for the purchase of some houses belonging to them, and the secretary signed and handed to him a note, giving him the option of purchase for fourteen days at £750. On the next day the secretary posted to H., between twelve and one o'clock, a withdrawal of the offer, which reached Birkenhead at five p.m. In the meantime H. had, at 3.50 p.m., posted to the secretary an unconditional acceptance of the offer, which was delivered in Liverpool at 8.30 p.m., after the society's office had closed, and was opened by the secretary on the following morning. It was held that a binding contract was made on the posting of H.'s acceptance, that the revocation of the offer was too late, and that H. was entitled to specific performance; and the rules of law governing the case were stated to be: (1) That where the circumstances under which an offer is made are such that it must have been within the contemplation of the parties that, according to the ordinary usages of mankind, the post might be used as a means of communicating the acceptance of it, the acceptance is complete as soon as it is posted; (2) that in the present case, as the parties lived in different towns, an acceptance by post must have been within their contemplation, although the offer was not made by post; (3) that a revocation of an offer is of no effect until brought to the mind of the person to whom the offer was made, and that, therefore, a revocation sent by post does not operate from the time of posting it.

The rule that the revocation of an offer must be received before the letter of acceptance is posted has been based on different grounds—*viz.*, that the Post Office is the common agent of both parties, or that, by general usage, the relation between the parties, or the terms of the offer, an acceptance through the post has been contemplated. It may also be supported on the ground of convenience. It may here be pointed out that when a contract is composed of an offer by letter and an acceptance of the offer by letter, if the offer is clear and unambiguous, and the party who answers it wishes to add to it any condition or qualification, the onus rests upon him of stating clearly and precisely what that condition or qualification is; for if the answer, though ambiguous, is capable of being construed as an acceptance pure and simple of the offer, the party making the offer is justified in acting upon it in that sense. An offer by telegram is presumptive evidence that a prompt reply is expected, and an acceptance by letter may be evidence of such unreasonable delay as to justify a withdrawal of the offer. A proposer may not prescribe a time or form of refusal so as to bind the other party if he does not refuse in the specified time or form. If no time is limited for acceptance, it must be communicated within a reasonable time. The death of the proposer before acceptance effects a revocation of the offer, although unknown to the other party.

THE ABUSE OF CHEAPNESS.

Under the above heading the *Cabinet Maker*, which is now published weekly and is vastly improved, makes the following observations, which are well worthy of the attentions of the trade.

We were chatting the other day (says our contemporary) with a manufacturer on the growing prevalence of cheap furniture on the market, and he was bewailing—not without reason, either—what he tersely and aptly described as "the abuse of cheapness." This led us to come to the conclusion that a few notes on the subject would not be out of place here.

We do not propose to deal with the ethics of price maintenance or anything of that kind at the moment, nor shall we discuss the morality, or otherwise, of sacrificing quality in order that certain productions may be quoted lower than any others of the same class made by competitors. Such questions, important as they are, may be dismissed from our minds for the time being.

For the object we have in view, it is simply necessary for us to recognise the fact that there is, just now, a vast amount of furniture being manufactured for selling at prices which are suicidally low, and to acknowledge, at the outset, that those particular goods really do answer the demands of customers of a certain grade.

Whether some manufacturers themselves act wisely in pursuing the price-cutting course they have adopted in this particular is a point which cannot be introduced into the present discussion, for we are now addressing ourselves to the man who buys, and not to the man who makes such inexpensive lines as we have at present in view.

Dismissing from our minds the buyer who is compelled to cater for the wants of those customers who can only afford to purchase furniture of the very cheapest type, we have to deal with the attitude of the furnisher who is in a position to do an average middle-class trade. He knows pretty well, from experience, what are the spending capabilities of the patrons to whom he looks for support.

If he be wise, he selects his range of goods accordingly, which is the only reasonable and business-like course to pursue. But, unfortunately for all concerned, manufacturer as well as retailer, many furnishers have been tempted to depart from that course by the false glamour of ostentatious cheapness, and, to their own loss of both money and reputation, they have not been able to resist the temptation.

Without going thoroughly into the business intricacies of the matter, they have been led away by utterly false premises, with the result that not a few of them are now cursing—metaphorically, of course—their lack of foresight. And it must be admitted that, until they are carefully analysed, the specious arguments advanced in favour of cheapness—arguments of the small-profits-and-quick-returns description—seem plausible enough, and we are prepared to grant that in relation to some trades they are commercially sound.

But what applies, with the greatest success, to one industry may spell ruin to another. Where there is in question a certain commodity which can be sold in huge quantities, say by hundreds of thousands, then the smallest possible profit may, in the course of time, and by means of judicious advertising, be converted into a fortune.

But many traders seem to lose sight of the fact that such conditions are foreign to retail furnishing, and their determination to apply the same principles to the handling of chairs and cabinet work as are eminently successful in relation to pills and soap, for example, cannot but lead to very serious loss in the long run, if not to the Bankruptcy Court itself.

Ninety per cent. of the retail furnishers throughout the country know perfectly well that their possible *clientèle* is limited by local conditions, and they are equally well aware of the fact that it cannot be appreciably extended by any means within their power. Their turnover must, then, in the natural order of things, keep at the same level, year in and out.

Again, their show-room accommodation is, possibly, not of the most extensive. Taking these points into consideration it seems to us that there are three cardinal points to be borne in mind in buying. First, we have the probable amount of business to be done during the year. Second, the prices which the possible customers in the neighbourhood are able and prepared to pay. Third, the utilisation of what show-room accommodation is available to the best advantage, which, of course will to a very great extent be governed by the two first-named factors.

Let us assume, by way of illustration, that Messrs. A. and Co., of Villatown-by-the-Sea, can count, with a certain degree of positiveness, upon selling bedroom suites, without difficulty, at any price between £15 and £25, and upholstered chairs at from, say, 25s. to £3 or £4 apiece. Is it not reasonable to contend that the firm in question would find it most expedient to arrange their buying in accordance with that knowledge?

Goods sold at the prices suggested may, in the first place, be recommended to the customer with confidence that they will not bring discredit upon the retailer from whom they are bought, and at the same time the sales will carry with them a fair working profit. So far, so good. But what often happens nowadays?

Messrs. A. and Co.'s buyer is, during a tour round the wholesale showrooms, confronted with, we will say, a range of stuffover chairs, which look remarkably stylish, and can, moreover, be retailed at something under a sovereign. It is quite true that the craftsmanship—if such it may be called—of those chairs is enough to make one's heart ache; that the less said about the material used for stuffing the better, and that the coverings, so far as quality is concerned, are of the shoddiest.

All those points are overlooked in the idea that a selection of the lines in question displayed in the window of Messrs. A. and Co.'s establishment, and quoted at such extraordinarily low prices as are possible under the circumstances, would constitute a great attraction, command the attention of passers by, and in the end lead to a vast increase of business. What, however, really happens in the majority of cases?

The trader, in setting a sprat to catch the mackerel, finds that, unfortunately for him, his customers are quite content with the said sprats themselves, while the larger and more profitable fish remain "on the shelf." The customer who hitherto has been quite prepared to pay £3 or £4 for a chair, select one of the cheaper class, so temptingly displayed in the window and showroom, and a dead loss to the furnisher is the result.

In a short space of time the customer finds that his or her latest purchase does not wear anything like so well as the goods which he has had previously from the firm in question, and decides that when next furniture has to be bought the transaction shall be entrusted to other hands. Thus, every one concerned is worse off as the result of a proceeding for which there was absolutely no good reason in the first place.

A perusal of the foregoing will make it perfectly clear that the object in penning these notes is not to condemn the inexpensive furniture, but to suggest the inadvisability of its being handled by retailers who are in a position to sell better stuff, and that without much difficulty.

It must be remembered that the average buying public cannot and will not form a proper judgment on the question of quality, and to explain to them that one chair is "stuffed all hair, and that another—well—isn't!" is regarded simply as a smart attempt to extort more money from their pockets, and is resented accordingly.

For the cheaper goods are produced nowadays in such a style as to rival, in appearance, the more costly and reliable productions, and their true character only reveals itself to the purchaser upon close acquaintance, after the purchase has been made, and when, to a very great extent, the reputation of the dealer who sold the articles depends upon their wearing qualities.

There is another aspect of the matter to be mentioned. In some cases these cheap lines are purchased in large quantities, and then offered—"for clearance"—at "greatly reduced prices." Here the endeavour is to induce the public to believe they are securing articles of reliable make on exceptionally advantageous terms, and the result in the end is more serious still.

Apart from the question of the right—or wrong—of such methods of dealing, considered from the lowest possible standpoint—that of whether they "pay" or not—they cannot but prove disastrous. Fortunately traders who indulge in such tactics are not numerous, but the few who do cultivate them injure not only themselves but the honourable furnisher as well. There's the pity of it!

HOW TO READ A PROSPECTUS.

BY G. WALTER KNOX, ESQ., B.Sc., F.C.A.

(Abstract of a Lecture.)

In the *Cornhill Magazine* of July, 1897, there appeared a short article entitled "How to Scan a Prospectus," and the writer, *inter alia*, said:—

"If the public would only give a little attention to the matter of prospectuses, and decide as to what they ought to state, and in what manner, and resolve never to be beguiled by one which did not fulfil all the canons of an irreducible standard, there would be a change for the better at once. But instead of doing so, the public prefers to dub all company promoters thieves, and then to encourage them to be so by its own laziness. It looks at the estimated yield to shareholders, without troubling about the basis on which the estimate is founded, and perhaps reads the names of the directors, and, if these are sufficiently ornamental, it is enough. Anyone who bought a house, or even a pair of shoes, on such terms would be considered a fit subject for medical examination; and yet one would have thought that such a matter as buying an interest in a new company required no less care and consideration."

Now we are not to-day considering the matter so much from the public point of view as from that of a member of this Institute, who has been asked to become a director of a company, and who seeks guidance as to the necessary reading of the offered draft prospectus.

We are all familiar with the gentleman who is shown into our office with an introduction from a friend, who writes:—"Dear Smith,—I know nothing of the bearer, who will tell his own tale. It is possible that the matter may be worth your consideration.—Yours, J. Jones"; Jones having thus paid off some small grudge against you, and at the same time dismissed an unwelcome visitor. The caller is a company promoter, who, having taken your proffered chair, enlarges upon the magnificent position and prospects of the company he seeks to form for a quarter of an hour, without drawing a breath. You ask him for his prospectus and any other literature, with which he amply supplies you; and you promise consideration and get rid of him. Out of curiosity you read the prospectus, your attention being specially directed to:—

(1) The history and position of the undertaking.
(2) The proposed capital.
(3) The terms of purchase.
(4) The proposed directors and officers.
(5) The expenses of formation.
(6) Compliance with statutory enactments.

It is under these heads that I now venture to suggest points which may be considered worth your attention; while, as to the promoter, I would throw out the hint that his position in the commercial world, and how his calling might become a useful and honourable profession, would be a good subject for discussion by the Institute.

(1) *History and Position of the Undertaking.*

It is, of course, necessary to know the nature of the business which it is proposed to turn into a limited company. It may have been long established, but it does not follow that it has kept up with modern ideas and improvements: it may be so old as to be in a state of senile decay. I remember in about 1870 urging upon the shareholders of a prosperous joint-stock company (paying 30 per cent. dividend) the desirability of turning it into a limited company; but the chairman, whose feelings were shared by most of those present at the meeting, said that a time of prosperity was not one for such an operation; the time of adversity was the time. The company went on, gradually going down-hill, and in 1894, having made serious losses, registered itself on a limited liability basis under the Companies Acts. It was worn out, and went into liquidation the following year. The test of the vitality of a company is best evidenced by its profits during the past few years, such profits being set out for each of the years (not simply an annual average stated) and certified by properly qualified professional accountants, whose certificates should be solely of facts which have occurred, and not of estimates for the future based

upon the past. It is very usual for the accountant's certificate to be followed by a statement as to the future—*i.e.*, "On the basis of the above figures, after providing for the payment of the interest on the debenture stock and the dividend on the preference shares, which will absorb £7,500, there remains a balance of £5,234 6s. 8d., applicable for directors' fees, reserve, and dividends on the ordinary shares." It is very necessary that each director should prove these figures for himself.

In looking at the position of the undertaking, it is essential that several matters should be closely scanned, such as :—

(a) The life of any patents it may possess—the patents may have been very profitable during their life, but provoke immediate competition by other concerns upon their becoming defunct.

(b) The fact of a newly patented idea, in the hands of others, completely upsetting the methods in vogue at the time—for example, the birth of Bessemer steel supplanting pot steel in many of its adaptations on the one hand, and heavy forged iron products (such as rails, axles, etc.), on the other.

(c) How far the life of the concern is due to the energy and skill and personal relations of the owners of the business about to be sold to the company. Jones and Smith have been partners and thrown their whole life into the undertaking during the past thirty or forty years. Jones has looked after the manufacture; been constantly at the mills, early and late, watched each process and assimilated all new ideas for the saving of labour; and taken a personal interest in the employees, seeing on the one hand that they did their duty, and on the other that they were made to feel by acts of kindness and by a system of profit-sharing that they were part and parcel of the concern, and that their interests were bound up with it. Smith has seen to the commercial part of the work; secured contracts; made friends of his customers, who, by always receiving a well-made article at a fair price, were firmly fixed in a relation of confidence to the firm. Jones and Smith wish to retire and have a few years of rest and peace; and their sons, though brought up in the concern, have acquired tastes for sporting pleasures, or municipal or Parliamentary life; their fathers have made the money, why should they not live comfortably, if not luxuriously, upon it when the old people are gone. To slave as their fathers did is out of the question, but they do not mind having seats upon the board of direction of the limited company which it is proposed to be formed, and from which the firm will derive a handsome amount of goodwill. The question naturally should arise in the mind of the proposed director: How will this company be likely to prosper in the future under the new guidance? This I shall refer to again under the head "Management." I may, however, say here that I think it a matter to be regretted that while the limited liability principle is beneficial in enabling numerous investors, large and small, to have shares or debentures in joint-stock enterprises (though often at considerable risk) it is gradually shutting out the partnership arrangements whereby the combination of capital, skill, and personal attention have done so much for the individual, and therefore the national prosperity. The necessity for care in ascertaining the position of a banking, financial, or insurance company is equal to that of an industrial company as above described. Whatever the nature of the undertaking, if it have a history, that history should be investigated and be found satisfactory before plunging into the risks and responsibilities of limited liability.

There are, however, other undertakings, more of the nature of ventures, where companies are endeavoured to be formed by means of a prospectus. These, of course, are more speculative, as there are so few facts to investigate. A new banking or insurance company is proposed; is there room for it? Are there the probabilities of success? We can all call to mind a banking company, formed a few years ago, with most respectable directors (scarcely any, if any, knew anything about banking operations), which very soon went into liquidation and brought trouble to the directors, owing to imperfections in its prospectus. Another class of venture is in the direction of land or mine exploiting; while another is for the development of a patent which may or may not be a very good thing to-day, and which may be eclipsed to-morrow by another patented invention, being an improvement in some detail upon the master patent. And here may I say that our patent laws and facilities, as compared with those of Germany and America, would form a good subject for a paper for discussion by this Institute. In all these new undertakings the greatest care is necessary, because intending directors should remember not only that they are entering upon a speculative business, but that by the mention of their good names are inviting outsiders to become shareholders, many of whom are sufficiently ignorant not to be able to discriminate between a speculation and an investment. I understand it has been proposed to form a syndicate company for the purpose of extracting gold from the ocean, and that the chief argument put forward in its favour is that, while the proportionate part of gold is infinitesimal, there is plenty of sea! It is a question whether the endeavour to obtain gold in any quantities from the sea might have as an only result, throwing gold into it.

(2) *Capital.*

The simplest form of capital is that in which ordinary shares only are issued. Here everyone is in the same boat. This form is, in my thinking, advisable where there is neither goodwill nor patents to purchase. As, for example, where a syndicate takes up some patent process, with the payment of royalties, and with a view to the formation ultimately of a larger company, in which both the syndicate and the inventor would obtain payment of an amount of goodwill. In the greater number of limited companies promoted, however, there has to be the purchase of an intangible asset; and in this case I am of opinion (though I know that opinion is not shared by all) that the intangible asset (goodwill, patents, etc.) should be represented by shares ranking behind those of the subscribers who bring in the cash. This necessitates an issue of preference shares as well as ordinary shares. The purchase price of the concern might be paid in cash, debentures (if any), preference and ordinary shares, as might be arranged, provided that the vendor's ordinary shares should not be less than the amount represented by his sale of intangible assets. I have named debentures as possible, and in the bulk of new companies they are issued as a matter of course. There are reasons for and against them. It is true that they are a convenience to the new company in good times, as requiring a comparatively small and fixed return in the shape of interest; while they are a convenient method of investment, especially by trustees, where allowed by their trusts to do so. But it must be remembered that they become a rope round the neck of a concern in times of bad trade, while by their taking a priority to trade and ordinary cash creditors the credit of the company is weakened. And it must be borne in mind that, owing to the difference between values "as a going concern" and "break up" values, the majority of companies which go into liquidation fail to pay their debenture-holders 20s. in the £. My view is: Ordinary shares only where there are no intangible assets; and ordinary and preference shares where there are intangible assets (such assets being represented by ordinary shares): and that as regards debentures, I should not issue them at first, but have borrowing powers enabling them to be issued afterwards, if required, provided that the consent of, say, two-thirds of the preference shareholders should be obtained to such issue. I may add that several companies might have professionally come my way had I been able to acquiesce in the intangible assets being purchased by preference shares, debentures, or cash.

There is a growing tendency to the exclusion of the preference shareholder from the ordinary meetings of the company, and I look upon it as an evil. It is true the preference shareholder has a fixed rate of dividend; but that rate, whether cumulative or not, is paid out of profits; and he ought, therefore, to have a voice and vote in the election of directors, and the general busisiness of a shareholders meeting, especially remembering that he holds no security over the assets of the company (though he might be excluded from voting upon the dividend to be declared upon the ordinary shares out of net profits). The usual form in a prospectus where this limitation is set out is: "The preference shareholders will be entitled to receive a printed copy of the annual balance sheet, and to attend and vote at any meeting which directly affects their rights and privileges, or if the dividend on such shares is, and so long as it is, in arrear more than three months."

It must be noted whether sufficient margin of capital is allowed for working purposes. While too much capital results in so much less dividend, too little capital brings about a continual financial struggle, lessening profits, and is a source of continual worry and unrest. *In medio tutissimus ibis.*

This brings me naturally to :—

(3) *Terms of Purchase.*

Here, again, the intending director must use great care. The values of land, buildings, machinery, etc., should be made by competent valuers in each department, and as a going concern. If book debts are taken over, and it is generally a convenience to do so, they should be guaranteed at a figure by the vendor, any surplus being paid over to him in cash. The question of stock-in-trade is often one of difficulty. It should be taken and transferred at cost or market price, whichever is lower, and every facility given to the intending director by himself or agent to examine the stock books; while, in my opinion, any serious error either in quantities, prices, or of a clerical nature found by the company within a certain time should become a matter of account between the company and the vendors, subject to arbitration, if necessary.

As for the intangible assets—goodwill, patents, etc.—these, as you know, are usually taken at a certain though variable number of years' purchase of the average annual profits during those years.

I have already referred to the necessity of those profits being certified by professional accountants, who are generally named on the prospectus of the company as its auditors. Let me say here that I think it ought to be a regular practice for such auditors to be appointed in the first instance by the directors of the company, such appointment lasting until the first annual meeting of shareholders. I have known cases where firms of the highest standing have been named as auditors (their names attracting shareholders), who have been dropped immediately after the formation of the company in favour of some friend of an influential director. I am sure none of our members would be privy to such action; if they were, they would not deserve to remain on our roll.

(4) *Proposed Directors and Officers.*

It is of the greatest importance to see that properly qualified men are appointed to these positions. The abuses of the past have given rise to the term "guinea pig," as applied more specially to members of the nobility or aristocracy with high-sounding titles, whose names have been obtained as "decoy ducks" for subscribers, but who have not possessed either the technical knowledge or knowledge of affairs enabling them to properly guide the destinies of companies; or content to leave the management to others, so long as they put in attendance at board meetings and pocketed their fees. The exposures which have taken place have, I believe, resulted to a considerable extent in the exclusion of men of this type from companies more recently formed. It must not be supposed, however, that because a man is born or created a lord or a baronet, he is necessarily disqualified from the position of director. Some of our most able directors, and in some of our largest companies, are men of title. The director must not be chosen because of his standing in the social world, but because of his capabilities to discharge the duties of his office, and because of his high moral qualities. The directors' money holding in the company is to me a secondary consideration. It is to be hoped, and it is what we all

.tion at, that membership of this Institute will be a criterion with the public of the possession of these qualities, and that the first thing they will do when considering the question of taking an interest in a company will be to ascertain that the proposed directors are members of this institute.

It is desirable that one or two of the directors of a company should have technical knowledge of the business for which the company is being formed, otherwise directors should be sought who have business experience or knowledge of company operations, or knowledge of financial dealings; and at least one should be a man of tact and courage, able to face and manage a body of shareholders especially when times are adverse and the dividend is little or *nil* a man able to keep his temper and his tongue, and to say just the right thing and not too much, and to inspire confidence in the minds of all connected with the company. Such a man is naturally made the chairman of the company.

The bankers, solicitors, auditors, and other professional men (where needed) should be men of position and repute, so as to ensure confidence among the shareholders by the proper discharge of the duties resting upon them.

One of the most important posts, if not the most important, is that of manager. Speaking generally, I prefer a manager to a managing director—it so often happens that the first manages the business and the second the board. A sound board of directors able to bring to bear experience and knowledge upon questions of principle, with a tactful chairman as general, and a good manager who has had a successful past in the particular kind of business he is to manage, is most likely to ensure a profitable future.

(5) *Expenses of Formation.*

These generally include the promotion money (if any), commission paid for obtaining capital, and the legal and preliminary expenses connected with the formation of the company. I think the promotion money and commissions paid should be borne by the vendors, being included in the purchase price; while the legal and preliminary expenses should be paid by the company when formed, and spread over the first three or five years of its existence, thus eventually all being a charge upon revenue. If the company be a sound one, two parties are interested in its formation—the vendors, who sell their interests at a profit; and the shareholders, who seek a good investment—and therefore both parties should bear some of the cost necessary to the formation of the company. The proposed director will look carefully at the amounts to be paid for promotion fees or underwriting, knowing that the higher the rate the greater are the risks attending the venture. As you know, by the Companies Act of 1900, these amounts have now to be set out in the prospectus.

(6) *Statutory Enactments.*

I expect you are all fully aware of the requirements of the Companies Act, 1900, as to what shall be contained in the prospectus of a company. It is, however, necessary to mention them here, as they constitute some of the things which the proposed director should look for in reading the prospectus. They are:—

(1) The contents of the memorandum of association, with the names, descriptions, addresses, and shares held by the signatories.
(2) The numbers of founders' or management shares (if any), and the nature and extent of the interest of the holders in the property and profits of the company.
(3) The share qualification (if any) of each director.
(4) The names, descriptions, addresses, and remuneration of directors.
(5) The amount payable on each share on application and allotment.
(6) The minimum subscription on which the directors may proceed to allotment.
(7) In the case of a subsequent offer of shares the amount offered for subscription on each previous allotment and the amount actually allotted: and the amount (if any) paid on such shares.
(8) The number and amount of shares and debentures issued or agreed to be issued as fully or partly paid up otherwise than in cash; and in the latter case the extent to which they are so paid up; and in either case the consideration for which such shares or debentures have been issued, or are proposed or intended to be issued.
(9) The names and addresses of the vendors and the amount payable in cash, shares, or debentures to each vendor.
(10) The amount (if any) to be paid as purchase-money, in cash, shares, or debentures, of properties, and specifying the amount payable for goodwill.
(11) The amount or rate (if any) to be paid as commission for subscription of shares of the company.
(12) The amount or estimated amount of preliminary expenses.
(13) The amount to be paid to any promoter, stating the consideration.
(14) Material contracts to be set out, stating when and where they can be seen.
(15) The names and addresses of the auditors (if any) of the company.
(16) Full particulars of the nature and extent of the interest (if any) of every director in the promotion of, or in the property proposed to be acquired by, the company; with a statement of all sums paid or agreed to be paid to him in cash or shares by any person, either to qualify him as a director or otherwise for services rendered by him in connection with the formation of the company.

There are certain other conditions or requirements in special cases, which I need not weary you with now, but for which you can refer to the 1900 Act itself.

ON CHANGING FROM CREDIT TO CASH.

We have often been asked for advice in changing from a credit to a cash trade, and it presents no few difficulties. The usual plan with most traders is to advertise boldly that no credit will be given hereafter at their stores. They make good talks on how they will be able to sell goods at much lower prices. Then they quote prices to prove it, and the start is made.

Where they fall down is in making exceptions to the rule and favouring certain choice trade. They will be talking all cash in their advertising and to the public in general as it comes to their counter, but to some of the best trade they will be quietly breaking the rule. It does not take long for reports of this kind to get circulated in the community, and once these reports are out the public loses confidence in all that cash talk. Consequently the trade does not think that this cash store does, as a general proposition, sell goods at less prices than the other credit stores.

How to establish confidence in himself is the one problem before the trader who desires to transfer his business to a strictly cash basis.

A certain firm did this through their personality. They had been selling on the usual lines, carrying the trade from spring until autumn; in fact, having but one pay-day per year. The all-cash plan had always been attractive to them and they decided to try it. For some time they went against a frosty proposition. Business was slow. Every merchant who has followed the all-cash trail knows all about this kind of experience. It is usually while passing through this stage that so many traders get discouraged and vote the all-cash plan a failure.

One of the closest friends of the firm and a man whom the community rated as a good customer for any store which might have him, came into the store one day and made some heavy purchases. After he had carried the goods to his waggon he was reminded by one of the firm that he had not paid for them.

In reply he assured the principal partner that he would settle the bill within a few days, and taking it for granted that everything was all right, proceeded to move off. The firm courteously but firmly informed the customer that he must pay for the goods before taking them with him. The customer protested that he did not have the money. The firm then informed him that the goods must be brought back into the store. This made the customer very mad; so mad that he proceeded to "knock" the firm whenever and wherever he could.

He felt that he had a grievance. This criticism would have scared many traders out of their wits, but not so with this firm. They stood pat, and the criticism of this aggrieved customer simply served to increase the confidence of the whole community in the firm as all-cash traders. Everybody reasoned that if this man had to take his goods out of the waggon and take them back into the store because he did not have the money with him, that the firm were sticking to their rules. It was but a step further for those people to reason that if the firm were sticking so closely to the all-cash plan they were selling goods at lower prices than credit merchants.

No trader should attempt to transfer his business from a credit to an all-cash basis unless he is confident of his ability to stick it out and to adhere closely to his iron-clad rule to sell to no person unless the money is there to pay for the goods. Once you credit anyone, even for a short time, you are destroying the confidence of many people in your statements that you are selling strictly for cash. The trader needs something besides the prices he advertises to convince the people that he is really an all-cash trader. His every-day policy must do a great deal for him. The gossip of the community can do much for or against him.

LAW AS TO BANKERS' PASS BOOKS.

Most of our readers will have received during the past month a request from their bankers that they should notify whether or not they agree to the balance shown in the pass-book. We believe we are right in stating

that very few traders comply with this request, preferring not to commit themselves on so serious a matter.

The law on this point appears to be in a very doubtful condition. Indeed, the greatest authority, Sir John Paget, states, in the new edition of his "Law of Banking," that "the present position of the pass-book is the most unsatisfactory thing in the whole region of English banking law."—His view is that the proper function of the pass-book is to constitute a "conclusive, unquestionable record" of the transactions between banker and customer; that it should be recognised as such, and should constitute what lawyers call a stated and settled account. The practice of London bankers as to stating and adjusting accounts between banker and customer was found by inquiry and reported to the court in Devynes v. Noble." It is thus described: "For the purpose of having the passage-book made up by the bankers, from their own books of account, the customer returns it to them from time to time as he thinks fit, and the proper entries being made by them up to the date on which it is left for that purpose, they deliver it again to the customer, who thereupon examines it, and, if there appears any error or omission, brings or sends it back to be rectified, or, if not, his silence is regarded as an admission that the entries are correct." The practice is the same to-day. But a practice of bankers is one thing, and a custom of trade binding between banker and customer is another, and, so far as the English decisions have gone, there cannot be said to have been a recognition by the courts of a custom of bankers to treat the pass-book as a stated and settled account. Lord Selborne, indeed, alluded once to the doctrine of a pass-book passing to and fro being evidence of a stated and settled account; but in "Vagliano's" case, where the customer had had his pass-book sent him with the vouchers, including the forged bills cashed by the bank, and had returned it unquestioned, the Court of Appeal held that the customer could not be treated as guilty of negligence disentitling him to disclaim the payments by the bank on account of the forged bills, there being "no evidence to show what, as between a customer and his banker, is the implied contract as to the settlement of account by such a dealing with the pass-book." Lord Esher in a later case went further and said in altercation with counsel, "You are putting on the customer the burden of examining the pass-book. What legal obligation is there on him to do so?" If there is none—as these words would imply—there is an end, of course, of the question of the pass-book as a stated account; but is this a state of the law in which bankers can contentedly acquiesce? What is the pass-book sent for but that it may be examined.

In the United States (according to the *Law Times*) much more business-like notions on this subject obtain. The proposition that a customer of a bank is under no duty to the bank to examine his pass-book and the vouchers returned with it, in order to ascertain whether his account has been correctly kept, was submitted to the Supreme Court of the United States twenty years ago and unanimously discarded by the court, as not "consistent with the relations of the parties or the principles of justice." The sending by a customer of his pass-book to be written up and returned with the vouchers is in effect—so the American court held—a demand to know what the bank claims to be the state of his account; and the return of the book with the vouchers is the answer to that demand, and in effect imports a request by the bank that the customer will in proper time examine the account so rendered, and either sanction or repudiate it. The customer cannot, therefore, without injustice to the bank omit all examination of his account when thus rendered at his request.

C.C. REGISTRARS AND PROOF OF DEBT.

At the recent annual meeting of the County Court Registrars' Association, Mr. Thomas Marshall, Registrar for Leeds, made a speech which is creating no small amount of interest. He said that the County Court system at present was like a small house, in which bow windows had been thrown out and various alterations made in the structure, but the staircase and the walls remained where they were sixty years ago. That was certainly an exceedingly undesirable state of matters, and he thought the time had arrived when the structure ought to be dealt with as an architect would deal with a house in such circumstances. It ought to be pulled down and reconstructed on lines that would answer the purpose for which it was intended. The conclusion to which he was gradually arriving was that as there were in effect two County Courts, dealing not only with different classes of suitors, but with different kinds of actions, what was wanted was not the application of the same rules of law, still less the same kind of rules and orders which were necessary and proper for the larger ones, but a modification of each. *As a matter of fact, in the smaller class of cases, as they knew, they did not insist on the rules of law. No registrar who knew his business thought of insisting on the rules of evidence. He asked for the tradesman's books the very first thing, and if the entries were properly made up and in order of date, that was taken as prima facie evidence in many cases to which, very rightly, a great deal of importance was attached.* In the same way he supposed that very few registrars insisted upon stamps in the small cases of £1 or 30s. Documents were put in in these cases which really ought to be stamped, but no registrar thought of requiring a payment of £11 os. 6d. before proceeding with the case. Not only, therefore, in many respects with regard to law were there two courts, but with regard to the rules and orders it seemed to him highly inconvenient to have elaborate rules, which were quite as complicated and as difficult to understand as the White Book. It was absurd to put these into the hands of the small suitors who were invited to transact their business in person. What was wanted for small cases was a short, simple set of rules such as existed before the original jurisdiction was increased.

We have given in italics the most important part of Mr. Marshall's speech, and which is now being warmly discussed in legal circles. Here is a statement by the Bradford Registrar who, clearly, does not agree with his Leeds colleague :—

"As this remarkable utterance (that in italics) does not appear to have been questioned by any of the registrars present (representatives from east to west and from south coast to border), it may be supposed to have been approved, and that the registrar for Leeds has authority to speak, not only for himself, but also for all registrars 'who know their business,' with whose thoughts he has by some occult means become acquainted. This, coming from a registrar of the well-known ability and experience of Mr. Marshall, will doubtless afford considerable satisfaction to those who were able to follow him, as it will immensely simplify the procedure and save much time and trouble in the hearing of actions. But, alas! there will be a few who, instead of knowing their business, will be under the delusion that Acts of Parliament and rules of court and evidence, so long as they exist, are intended to be carried out and not disregarded, even in small cases. To this latter class of registrars, who have hitherto required evidence of supply of goods or admission of debt, it will become additionally difficult to obtain the information they consider necessary when they are told that the registrars of neighbouring courts never think of insisting on the rules of evidence, but only require the production of a book containing entries of the goods claimed for. I have often been told that registrars of other courts do not require certain things to be done which I have always considered absolutely essential. I have hitherto attributed such statements to mistake. In future I am afraid I shall have to believe many such. Of course, it would very much facilitate the conduct of business if, instead of proving the delivery of goods, especially at a distance, a tradesman need only send a servant to produce his ledger, but I am unable to find any authority for such procedure. Unfortunately for me, before being able to bring myself into line with the registrars of whom our esteemed president so confidently spoke, I have to read sec. 90 of the County Courts Act, 1888, which gives power to registrars to

enter up judgment for the plaintiff upon due proof of the service of the summons 'and of the debt being due and owing.' I have before me also a circular to registrars, dated February, 1892, signed by the principal permanent secretary to the then and present Lord Chancellor, in which it is stated: 'I have also to call attention to the requirements of sec. 90 of the Act (1) as to proof of a debt being due and owing and (2) that there is to be a trial of the action: these should be strictly observed.' For any authority empowering a registrar to dispense with evidence, or to do other than 'insist on the rules of evidence,' I look in vain. The desirability of such is another matter."

Apparently, traders doing business within the jurisdiction of the Leeds County Court are favoured beyond that which applies to Bradford, or, we fear, most other districts.

HIRED GOODS AS PAWNBROKERS' PLEDGES.

The following article, which appeared last month in *Cassell's Saturday Journal*, is interesting, although very inaccurate in parts:—

One of the many methods by which pawnbrokers are swindled consists in palming off on them articles which are merely hired, and not the property of the pledgers. This trick is very common, albeit little known to the general public, and, as "uncles" cannot legally retain goods obtained on the hire system—unless, of course, they are paid for—the consequent loss to the trade is considerable.

The pawnbroker is not always blameless in the matter, because he sometimes accepts articles without exercising reasonable precautions, or even, in very exceptional cases, in the full knowledge that he is doing wrong. A certain poor man's banker long made a practice of taking in hired sewing machines as pledges. He knew perfectly well the risk he was running, for he never gave a ticket in respect of such goods, and generally saw the hiring agreement.

Eventually a woman obtained a loan of ten shillings as a security of a hired machine, the payments on which she continued to make just as if it remained in her possession. Hard up one day, she applied to "uncle" for a further loan on the machine. He promptly refused to make it, whereupon she went to the owners of the machine, and informed against him. They thereupon applied to him for their property, but he denied that the machine was on his premises. Subsequently, however, he surrendered at discretion, handing over, not only this particular machine, but several others which he had likewise illegally accepted as pledges.

But very few pawnbrokers err knowingly in this particular direction. In ninety-nine cases out of a hundred they are the tricked, not the tricksters. It is well known in the trade that the people who pledge hired goods are, like the woman in the case of the sewing machine, ready on the least provocation to betray those who accept them. Indeed, the money which pawnbrokers lose through receiving hired goods as pledges, and having to give them up for nothing, is often divided between hirer and owner.

Sometimes a man walks into a pawnbroker's shop, puts down a ticket for, say, a watch, and demands the article, of which he declares himself to be the owner, and of which he gives an accurate description. "Uncle," recognising that he had been "done," passes over the watch without waiting for his unwelcome visitor to obtain a magistrate's order. Now from whom could the owner have obtained the ticket but the pledger?

So the average pawnbroker is as wary as possible about advancing money on hired goods. Yet claims are frequently made on him in respect of such property, and as a rule he is obliged to meet them. Three young fellows—probably confederates—each "planted" a cycle on a certain pawnbroker, who had subsequently to pay the makers an agreed sum in default of giving them up for nothing.

In a more curious case, a pawnbroker was called upon for the value of a hired piano, which had long previously passed out of his possession. A receipt of purchase had not been produced at the time of pledging; but there was no reason to believe that it was not the actual property of the customer. Nothing occurred to justify uneasiness till some months after the piano had been forfeited and sold, and then a dealer came forward and claimed the instrument as his property. In the end the matter was settled by the pawnbroker paying £10 and costs.

There was another singular case a few years back. Some hired furniture was pawned with an "uncle." Shortly afterwards a dealer claimed it, and, as the pawnbroker declined to give up possession, he brought a summons for the recovery of the property. This was dismissed with costs, greatly to the delight of the defendant, who was still more jubilant when the furniture was redeemed in the usual way, except that the sum due was paid "under protest." Then, however, joy gave way to a very different emotion, for he was promptly served with a County Court summons for the recovery of the amount paid "under protest." And he was plunged into despair when the judge brilliantly demonstrated the law's impartiality by ordering the money, with costs, to be returned to the plaintiff.

Of course it is illegal to pledge, as well as to accept in pawn, goods obtained on the hire-purchase system, and consequently "uncle" has his remedy against those who dupe him. In fact, some pawnbrokers' protection societies—which deal with all claims on their members—are keen on prosecuting such swindlers, who certainly deserve no mercy. But, while some have been brought to book, the majority escape scot free, for the simple reason that they cannot be caught.

Women, perhaps, are particularly evasive. Some of them pledge with impunity, not only articles obtained on the hire-purchase system, but dress material, clothes, etc., bought from tallymen, or, as they describe themselves, credit drapers. Not long since one gave an order for two suits. Immediately these were delivered her sons put them on, for the mere purpose of showing that they had been worn, and she then pawned them for thirty shillings. A few days later she disappeared, leaving both "uncle" and the tallyman in the lurch. The one had a couple of suits, which will probably realise less than he advanced on them, while all the other has received for his property is the first payment of 2s. The suits were, in fact, bought solely to pledge—a trick by no means uncommon in some neighbourhoods.

LIABILITY OF HIRER IN CASE OF FIRE.

In our June issue we reported a case in a Scots Court in which the question as to who was liable (1) where a hired article was accidentally burnt whilst in the hirer's possession, and (2) whether or not the hirer could recover from the trader the instalments he had already paid. This case has created considerable interest in Scotland, and the *Law Times* comments on it as follows:—

James M'Leod, being desirous of possessing the "Encyclopædia Britannica," entered into an agreement with a representative of the *Times* under which he obtained immediate possession of a copy of that work, and became bound to pay for it by thirty-nine monthly instalments. The book was to remain the property of the seller till the whole price was paid. After several instalments had been paid, the book was burned without any fault on M'Leod's part. This gave rise to two questions—first, whether M'Leod was liable for the unpaid instalments; and, second, whether he could recover those which he had paid. In cross actions raised in one of the Sheriff Courts (*Hooper*) a negative answer was given to both of these questions.

* * * * *

Under the Scots common law, by which, following the civil rule, the risk in an article sold passed from seller to purchaser independently of the property, the first question might have run into interesting subtleties. But sec. 20 of the Sale of Goods Act, 1893, makes it clear that, in the absence of a special agreement to the contrary, the risk remains with the seller so long as he retains the property. If he had sold the book out and out for a price payable by instalments, his position would have been quite different. But it was his (the

seller's) book which had perished, so he could not well ask the purchaser to continue to make payments in respect of it. Looking at the question from the point of view of contract, he was not in a position to transfer the property—which when the book perished he had not done—and therefore he could not exact the completion of the instalments. Should he not, then, on the same reasoning, have been compelled to repay the instalments which he had already received? This seems to depend on whether the contract under which it was paid was a sale, or whether it involved some of the qualities of a contract of hire, or whether it was neither sale nor hire, but a "special contract" of an innominate character.

* * * * *

The term "hire purchase" seems not to have as yet received any definite legal import, but to be rather a commercial name for a variety of ingenious forms of bargain under which sellers endeavour to retain the property in what they have sold while receiving the price by instalments. The rights of parties under these arrangements are to be ascertained not from a legal definition, but from the terms of the particular bargain. Between the contract in "Hooper's" case (*ubi sup*) and the contract in the leading case of "Helby v. Matthews" (1891) (A. C. 471) there appears to be the important distinction that there was in "Hooper's" case no provision that the buyer might terminate the arrangement by returning the article after paying all instalments overdue. In "Helby's" case the stipulation referred to was held by the House of Lords to bring the contract within the category of hire. But if the seller could (so long, of course, as the article was extant) have forced the purchaser to complete his bargain, the position of parties rather resembles that in the recent Court of Session case of "Muirhead v. Turnbull" (13 Sc. L. T. Rep. 151), where the purchaser failed in payment of the instalments, and the court held that the other party's rights were those of an unpaid seller, and not those of a hirer. It becomes a nice question on what ground the seller, who must be held to be in the position of having failed to deliver, could retain these instalments. One point of view is that we should not try to assimilate the contract either to sale or to hiring, but consider what in the whole circumstances was the consideration for these payments. If they were in fact made for the possession of the book pending the completion of the price, it may be possible to justify the sheriff's judgment in "Hooper's" case (*ubi sup*); but it is extremely difficult to dissociate the contract from that of sale, and to attempt to do so might lead to alarming complications in other directions.

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and

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PALACES ON THE HIRE SYSTEM.

The following is by the Paris correspondent of the *Daily Telegraph*:—

Parisians are ever complaining that their countrymen lack enterprise, but a wealthy merchant among them is now carrying through a new scheme which will be more colossally American than anything ever done in America. The enterprise is monumental both literally and figuratively. An army of masons, commanded by a staff of architects, is at present busy building a palace in the Champs-Elysées, which is the Park Lane of Paris, only on a larger scale. On the site of the edifice stood the mansion of the Uzès family, sold by the dowager-duchess to the merchant, and naturally pulled down by him. The new palace, which is now nearing completion, will be like a materialised vision of the Thousand-and-One Nights, outshining by the audacity of its magnificence the very latest and princeliest mansions of the kind in London. But the mere splendour of the thing will be but an unimportant detail. Therein does not lie the grandeur of the scheme. Already the palace blazes with gold and precious metals. Chimney-pieces and ceilings bear colossal groups of gilt bronze. There is a sleeping-room for the master of the house, beside which the most magnificent apartments of Versailles will seem dowdy. It contains a monumental gilt bed with colossal columns, to which flights of marble steps lead as to a throne. Among other details there are stables built of marble with sculptured boxes and mangers of porphyry, and a mosiac floor recalling that of the Court of Lions in the Alhambra.

But all these magnificences are mere trifles. What on earth will the merchant do with such a palace? He has pondered the question, and found an answer which is a sheer illumination of genius. He is not going to do so old-world a thing as merely to live in the palace. It is to be an advertisement, and a finer one than ever any New York multi-millionaire has yet thought of. It must be explained that the merchant owns a shop in Paris which is the size of a small town. You can buy everything there—from a cradle to a coffin, and a suite of furniture to a motor car. Whatever you buy may be paid for on the instalment plan. When a peasant or a labourer has sixpence to spare—for any amount is accepted—he banks it with the merchant and gets a ticket. Subsequently he can not only purchase up to the value of his banking account, but can overdraw it, paying the balance in one franc or ten franc pieces. The merchant's custom extends all over France, and into the smallest villages.

Now for his latest and greatest scheme. Henceforth every deposit ticket will give the bearer the right to one visit to the merchant's Thousand-and-One Nights Palace in the Champs-Elysées. Could any idea be more ingenious? The palace will be one of the sights of Paris, and the man in the street, by buying a garden-chair or a washhand basin in the merchant's shop, will have the privilege of being shown over the merchant's fabulously sumptuous abode from attic to cellar, including the bed-room, more magnificent than any in which Louis Quatorze ever slept. Obviously, millions of people will flock to buy this inestimable privilege. Nor is this the merchant's only stroke of genius. He has another idea which is greater still. In future he will appeal to millionaires as well as to the plebs. He intends starting as a purveyor of ready-made palaces. This is stated to be, not romance, but actual fact. Once his own palace is finished, it will constitute, as it were, a shop model. He will then issue a catalogue of palaces in all styles, Moorish, Elizabethan, Renaissance, Louis XIV., Henri II., and so on, which he will be prepared to supply at the shortest notice, and on convenient terms, to North or South American millionaires, who are desirous of running up baronial halls in their own country expeditiously, without the delay and worry of consulting architects and discussing plans. The most advantageous line will be in replicas of the merchant's own palace in the Champs-Elysées, which he will be in a position to ship ready-made, stones, bronze, gold, and all, in various scales of reproduction from full size to one quarter of the original.

The catalogue of ready-made palaces and feudal halls is in preparation. It will be sent to possible customers as an insured letter of a declared value of £20 sterling or so, this being the third brilliant idea of the Paris merchant who has conclusively proved that Frenchmen can be modern and enterprising. When he has settled down in his new palace, and in his new palatial purveying business, he means to run for Parliament as a Socialist Labour candidate.

ARRANGEMENTS WITH CREDITORS.

George Findon, Sewing Machine, Pram, and Furniture dealer, 360 Green Lane, Small Heath, Birmingham.

The above affair is being disposed of by summary administration. The liabilities, according to the debtor, are £217 17s. 7d., and the assets comprise stock, £12, also book debts, which made a total of £93 1s. 0d., thus leaving a deficiency of £124 16s. 7d. At his preliminary examination, last month, the bankrupt stated that he was engaged as manager to a firm of sewing machine manufacturers until June, 1903, when he accepted a situation with a firm of clothiers in Bradford, with whom he remained until March, 1904. In that month he began business at 206, Green Lane, Small Heath, as a sewing machine dealer, with capital amounting to £103, which he and his wife had saved. Most of his

sales were to customers who paid weekly instalments, and the bankrupt found himself short of capital in June, 1904. He was unable to obtain a further supply of sewing machines, and commenced dealing in second-hand furniture. The undertaking was unsuccessful, as the profit was insufficient to pay the household expenses. The bankrupt found the position was hopeless last month, and under the advice of his solicitor filed his petition. He gives as the cause of his failure a bad trade, heavy expenses, illness and bad debts. Among the creditors are Halesowen Cycle and Pram Co., £10 10s.; New Home Sewing Machine Co., £123.

King's Universal Supply Co. (J. Bray).

Mr. G. E. Teale, of the Bishop's Cluster Co., Ltd., who is trustee in the above, is about to declare another 5s. in the £, which will make the payments 20s. in all.

Oliver Burnhope, sewing machine and pram dealer, Hull. On July 19th a further 2s. 6d. in the £ was declared, which makes a composition of 5s. in the £ to date.

John Barr, Cycle, Sewing Machine, and Pram Dealer, New City Road, Glasgow.

The above, being in difficulties, has executed a trust deed, and the business has been sold at a price which will yield a dividend of 8s. 0d. in the £, the composition being payable in four quarterly instalments. The liabilities are £370, and the assets £225.

Joseph Mainwaring, Dealer in Furniture, Sewing Machines, and Mangles, Snow Hill, Wolverhampton.

A deed of assignment has been executed by the above, the liabilities being £790, and the assets £339. Among the creditors are Bishop's Cluster Co., Ltd., London, £13; Cradley Carriage Co., Cradley Heath, £21; J. Silberberg and Co., London, £46; George Whalley and Co., Keighley, £23.

Clark and Co., Wicker and Pram Manufacturers, Basford, Nottingham.

A deed of assignment has been registered in the above, the accounts showing unsecured liabilities £1,530 and assets £112. A composition of 13s. 6d. in the £ has been accepted, payable by quarterly instalments. Among the creditors are W. Foster and Co., Birmingham, £20; Littlewood's Ariel Wheel Works, Birmingham, £60.

W. A. Ryder, Dealer in Prams, Pianos, Mangles, etc., 48, Grand Parade, Harringay, N.

A receiving order has been registered in the above. The liabilities are stated at £203, and there are no assets. Among the creditors are Star Manufacturing Company, Cubitt Town, £12; Geo. Whalley and Co., Keighley, £10.

G. Reid and Co., Dealers in Furniture and Prams, Aberdeen.

In the above affair, which is now being wound up, the liabilities are £557, and the assets £132. Among the creditors are the Imperial Domestic Carriage Co., Birmingham, £20; James Lloyd and Co., Birmingham, £20.

S. H. Blossom, Furniture and Pram Dealer, late 25, Whitechapel Road, E.

In the above bankruptcy the liabilities are £1,013 and the assets are stated at £61, all book debts. At the meeting of creditors objection was taken to the way the debtor had sold his business. Among the creditors are Halesowen Cycle and Pram Co., £10; Imperial Domestic Carriage Co., Birmingham, £10.

T. Ashton, Ironmonger and Mangle and Cycle Dealer, Oldham.

A deed has been registered in the above. Among the creditors are Whittaker Bros., of Accrington, for £10.

E. Lipson and Son (Eva Lipson), Cabinet Makers and Dealers in Prams and Mangles, Wicker, Sheffield.

A receiving order has been registered in the above. Among the creditors are Halesowen Cycle and Pram Co., £10 10s. 0d.; George Whalley and Co., Keighley, £25 5s. 3d.

Tallon and Co., House Furnishers and Dealers in Prams, Aungier Street, Dublin.

In the above affair the liabilities are £1,102 and the assets £236. Among the creditors are Ellis and Co., Leeds, £12; Rothschild and Baker, Birmingham, £41; Simpson, Fawcett and Co., Leeds, £25.

Kirchner and Hurwitz, Drapers and Dealers in Mangles, Cycles, Jewellery, etc., Elizabeth Street, Cheetham, Manchester.

In the above bankruptcy the liabilities are £1,415 and the assets £824. Among the creditors are Cherry Tree Machine Co., Ltd., Blackburn, £24 8s. 3d.; John Gough and Co., Manchester, £39 9s. 6d.

Jacobsen and Roberts, Mantle Manufacturers, Mortimer Street, W.

In the above bankruptcy the debts are, unsecured £332, and secured £362, with assets which are stated at £131 17s. 9d. Among the creditors are the Singer Company, £20.

Berg and Leslie, Mantle Manufacturers, Knightrider Street, W.C.

The indebtedness of the above is £3,435, with assets of £450. Among the creditors are the Singer Co. for £40.

Pearson and Co. (D. W. Pearson), Dealers in Prams and Sewing Machines, 52, St. Mary Street, Southampton.

A receiving order has just been registered in the above.

The Rothwell Machine Co., Ltd., Dealers in Cycles, Sewing and Knitting Machines, 31, Newarke Street, Leicester.

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Patents

The following list has been compiled expressly for this Journal by Messrs. Charles Bauer, Imrie, & Co., of the City Patent Office, 72, Cannon Street, London, E.C., from whom further information may be obtained.

APPLICATIONS FOR BRITISH LETTERS PATENT.

12,268. H. Wildt. Improvements in knitting machines.

12,275. W. M. Murphy. Improvements in sewing machine attachments.

12,545. H. H. Shuttleworth and T. S. Shuttleworth. An improvement in machines for washing.

12,560. J. T. Connelly. Improved means for mechanically operating the dolly of a wash-tub or the like.

12,660. H. C. Miller. Improvements in machines for locating and stitching buttonholes in collars, cuffs, and the like.

12,685. E. A. Angus. Improvements in sewing machines.

12,773. B. Oxten. Improved construction of combined pail and wringing apparatus.

12,981. B. Handley. Improvements in hoods for perambulators, mail-carts, carriages, and other purposes.

13,071. J. W. Hepworth. Improvements in the method and means for washing clothes.

13,125. H. W. Hallas. An improvement in connection with mail-carts, perambulators, and the like.

13,407. E. J. Lane. A safety guard for ironing, wringing, and other machines.

13,719. T. D. Hamilton, J. Rusk, and W. A. Robertson. Improvements in sewing machines.

13,792. R. G. Whitaker and G. H. Harrison. Improvements in wringing and like machines.

13,895. H. H. Lake (a communication from M. J. Shaughnessy). Improvements in knitting machines.

14,011. W. Fairweather (a communication from the Singer Manufacturing Co.). Thread-cutting and holding devices for sewing machines.

14,187. G. Brewer (a communication from the Kettle Stitch Sewing Machine Co.). Improvements in stitches for sewing together signatures in bookbinding.

14,215. F. Kleutgen. Improved machinery for embroidering fabrics with pile-threads.

14,289. S. Zeranski. Improvements in domestic mangles.

14,412. J. Tusell. Improvements in circular knitting machines.

14,520. W. Arkwright. Improvements in knitting machines.

14,609. G. Shackles. Improved carriage for perambulators, cycles, and the like.

ABSTRACTS OF SPECIFICATIONS RECENTLY PUBLISHED.

15,818 of 1904. **Automatic Stop Motion and broken thread Indicator for Sewing Machines.** James Beattie, 7, Swan Street, Pendleton, Manchester. July 16th, 1904.

This invention provides means for better enabling an operator to attend to several sewing machines, or the sewing of several seams in one machine, at the same time, said means comprising mechanism for stopping the machine automatically and actuating a bell or the like on the breaking or giving out of either the top or the bottom thread. Either an electrical contact or a counterbalance lever arrangement may be employed for controlling the mechanism.

22,349 of 1904. (Date claimed under International Convention, March 29th.) **Guide for Fur and Carpet Sewing Machines.** C. H. Cunningham, Washington, U.S.A.

This device is designed to guide the material to be sewn and to keep the fur or pile clear of the needle. The inventor is aware that "devices have been heretofore invented for sewing carpets and other devices for sewing furs," but is not aware "of any practical guiding device which can be used for sewing furs or carpets with a continuous feed—that is, carpets having a long pile, such as Axminster, velvet, etc." Briefly, the device comprises a main guide consisting of two divergent wings and an intermediate tongue, a spreader, and a supplemental guide, the employment of the spreader and the supplemental guide being optional. Fourteen claims are made.

1,386 of 1905. **Rotary Shuttle Driving Mechanism.** D. Noble, Bridgeport, U.S.A. January 24th, 1905.

This invention relates to improvements in lockstitch sewing machines in which a loop-taker or shuttle rotating in a raceway is employed. It is described as applied to a Wheeler & Wilson top-feed machine, and consists in the main in an improved driver, to which, in addition to its rotary motion, a radial sliding motion is imparted, and which is adapted to engage the shuttle alternately at opposite points in such a manner as to leave a free passage for the needle thread around said shuttle, the construction and arrangement of said driver and the co-operating parts being such as to completely house and protect the engaging fingers of the driver from injury and prevent the thread catching in and clogging the mechanism.

8,016 of 1905. (Date claimed under International Convention, August 19th, 1904.) **Automatic Presser-lifter Mechanism for Sewing Machines.** H. H. Cummings, Newton, Mass., U.S.A.

In this presser-lifter mechanism a compound-lever arrangement is provided which gives ample clamping power to assure perfect action without any tendency to slip, while at the same time a fine adjustment can be obtained.

U.S.A. PATENTS.

Granted in June, 1905.

791,830-1. W. J. Smith (assignor of one-half to H. G. Nichol). Button-feeding and adjusting mechanism for button-sewing machines.

791,528. H. J. Young, Toledo, Ohio. Sewing machine motor.

791,661. J. B. Watson, Llano, Tex. Sewing machine tension.

792,297. C. C. Turner, Chicago, Ill. Sewing implement holder.

792,576. R. N. Flanagan, Charlottesville, Va. (assignor to said R. N. Flanagan and C. Carroll, Baltimore). Sewing machine for leather.

792,547. D. Noble (assignor to Wheeler & Wilson Manufacturing Co.), Bridgeport. Sewing machine needle motion.

793,007. H. C. Miller, Waterford, N.Y. Thread-cutting device for sewing machines.

793,074. F. H. Hodgkins, Chicago, Ill. Carpet sewing machine.

793,127. H. C. Fischer (assignor of one-half to J. C. Kirsch, Vienna). Chain-stitch sewing machine.

793,161. A. Sandmeyer, N. Yakima, Wash. Sewing machine ruffler.

793,217. H. Nusbaum (assignor to Nusbaum Speciality Co., Rochester, N.Y.). Sewing machine presser-foot attachment.

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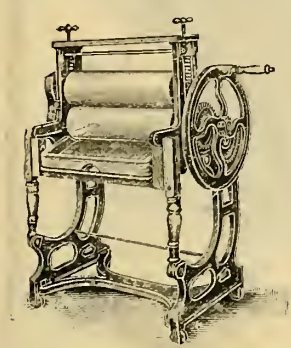
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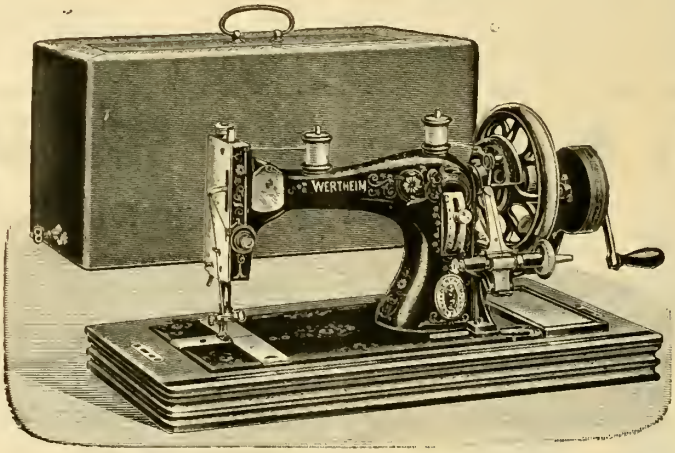
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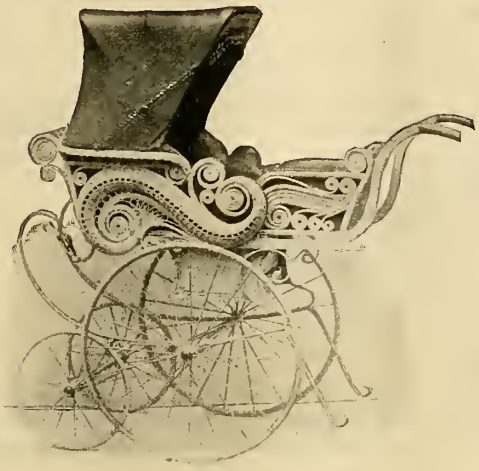
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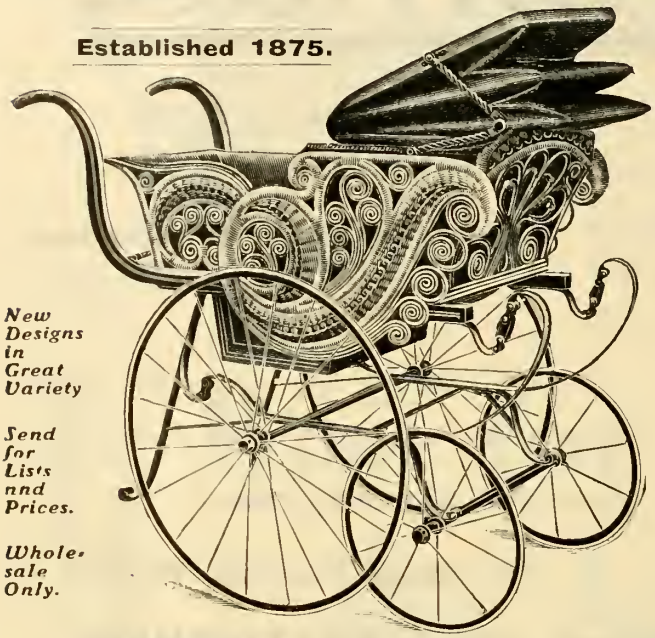
Geneva, 1896: SILVER MEDAL.
Porrentruy, 1902: GOLD MEDAL.
Chauvigny, 1903: GREAT VERMEIL MEDAL
Villefranche-sur-Saône, 1903: VERMEIL MEDAL
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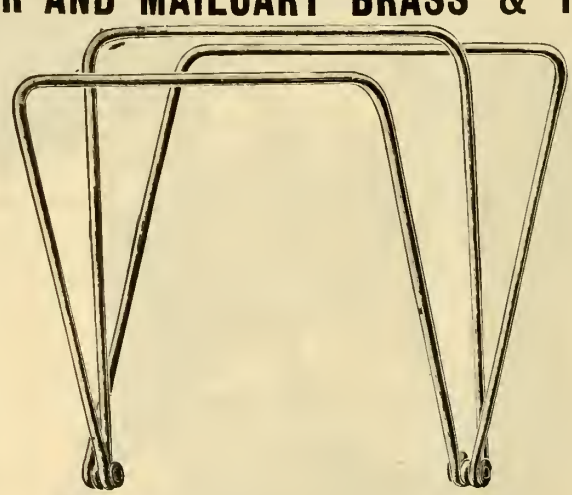
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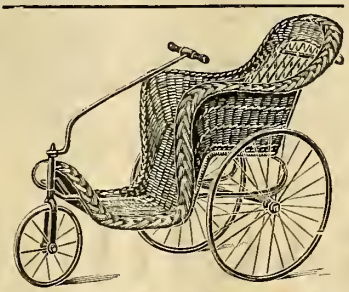
Wilson's Patent Shaft Hinges, With Bolt & Wing Nut.

Cowtan's Patent Shaft Hinges, With Self-locking Attachment.



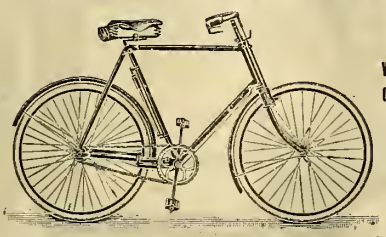
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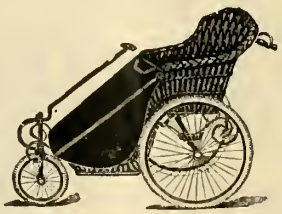
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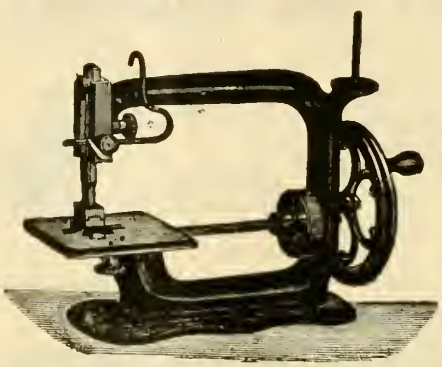
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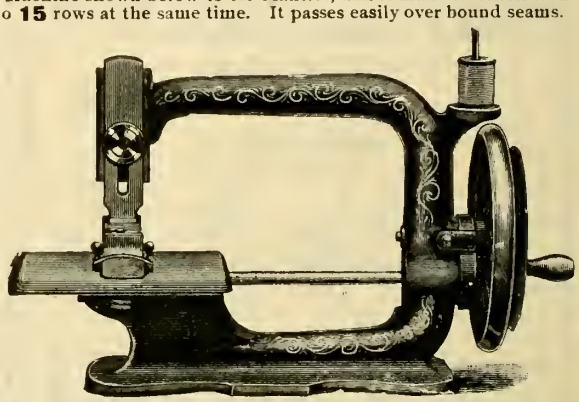
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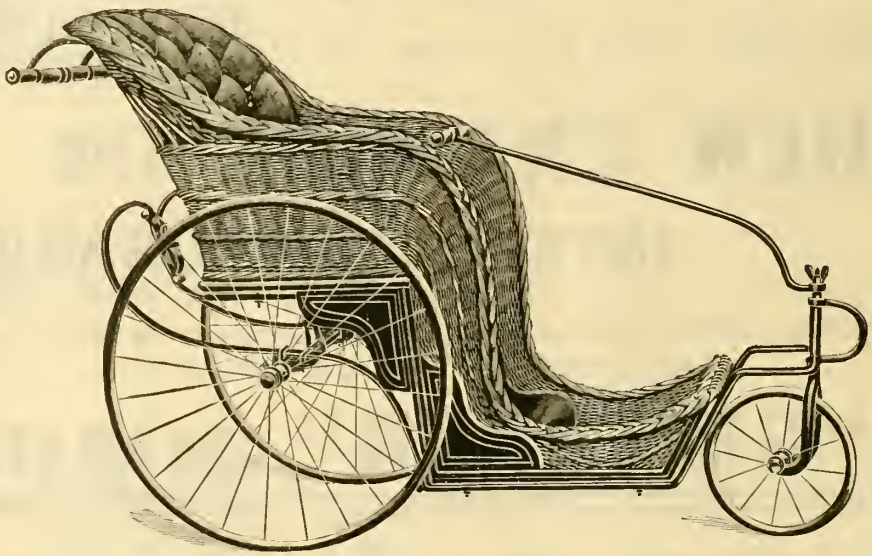
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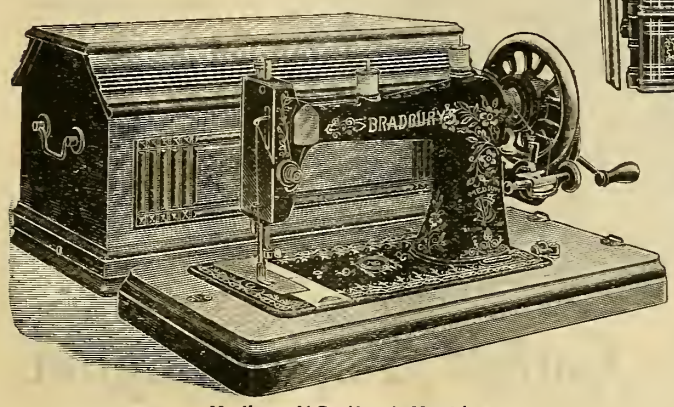
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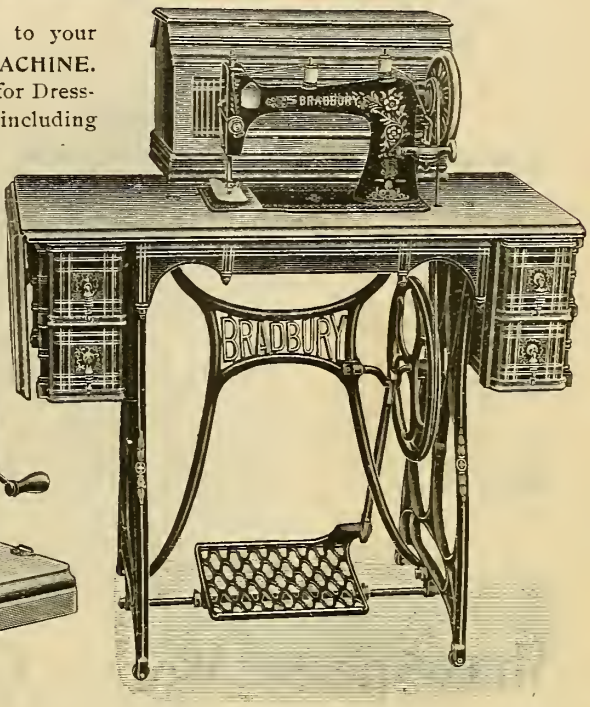
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BRADBURY'S Medium V.S.

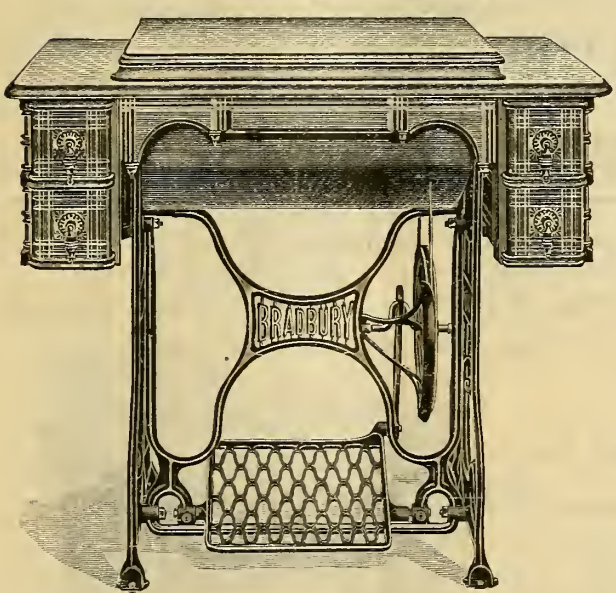
WE have the greatest confidence in recommending to your notice our NEW MEDIUM V.S. SEWING MACHINE. It has been specially designed for Family Sewing and for Dress-making purposes. It has all the latest improvements, including High Arm, Self-threading Vibrating Shuttle, Short Needle Bar, Self-acting Reel Winder, and Positive Double Feed. It is made as a Hand Machine and as a Treadle Machine, and in several different styles of Cabinet Work.



Medium V.S. Hand Machine.



Medium V.S. Machine with Five Drawers.



Medium V.S. Machine, with Drop Head Cabinet
(Cabinet Closed).

We Claim for our New Medium V.S. Machine the following advantages:—

1.—High Rate of Speed, with least exertion.
2.—Pretty Lockstitch.
3.—Great Penetrating Power.
4.—Capacious Shuttle, easily threaded.
5.—Few Working Parts.
6.—Positive Feed.
7.—Easy to learn, and rarely gets out of order.
8.—Easy to treadle, stand fitted with ball bearings.
9.—Cabinet Work and Cover solid Wainut Wood, not veneered.
10.—British Workmanship throughout, made at our Works at Oldham. All Machines guaranteed.

FOR WHOLESALE TERMS AND NEW PRICE LISTS APPLY TO

BRADBURY & CO., LTD., OLDHAM,

LONDON, 8, Farringdon Avenue, E.C.
Telegrams—"Lanceolate, London."
Telephone 4754, Holborn.

GLASGOW, 232, Sauchiehall Street.
Telephone: 554, Douglas.

BIRMINGHAM, 183 & 185, Corporation Street.

BRISTOL, 14, Castle Street.

LEEDS, 34, Upperhead Row.
Telephone 29, Y

MANCHESTER, 7, Deansgate.
Telephone, 3638

EXCEPTIONAL PROFIT TO AGENTS.

Ashton Bros. & Phillips, Ltd.,

Manufacturers of Mail Carts and Bassinettes.

(30 Years' Practical Experience).

New Designs.

Smart Lines.

Well Built.

Excellently Finished.

Right Prices.



Send for Catalogue and Prices before ordering for the Season.

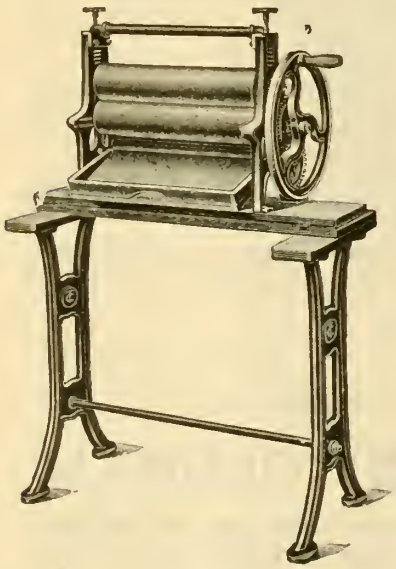
Wholesale only.

Shakespeare Works, Carlisle St., Warrington.

This is it!!!

The Handy Turnover Table Mangle.

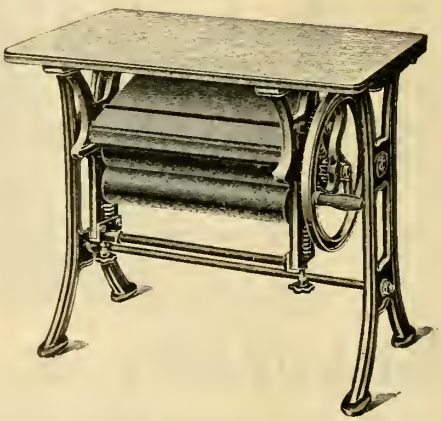
A Strong Table and Mangle combined.



No Clamps required. Always ready, always in use, and never in the way.

The Very Thing Wanted for Small Washhouses and Flats.

Patented.



Catalogues and all particulars free.

The Cherry Tree Machine Co., Limited,

Cherry Tree, near Blackburn.

London Offices: 121, Newgate Street, E.C. R. J. JOHNS, London Manager.

BIESOLT & LOCKE, Meissen, SAXONY.

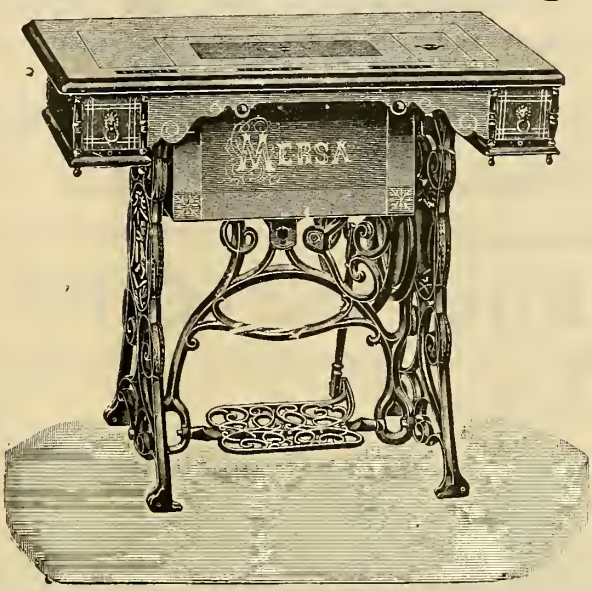
ESTABLISHED 1869.

Manufacturers of the Lock-stitch Machines - "Perfecta"
" Vibrating Shuttle " - "Wettina"
" Rotary Shuttle " - "Afrana"
} FOR FAMILY AND MANUFACTURING PURPOSES.

Quite the Latest Thing in Sewing Machines.

The "Mersa" Drop In Machines.

This machine is arranged so that the top part or head can be dropped down, as illustrated, thus providing a perfectly flat table.



The "Mersa" Drop In Machines.

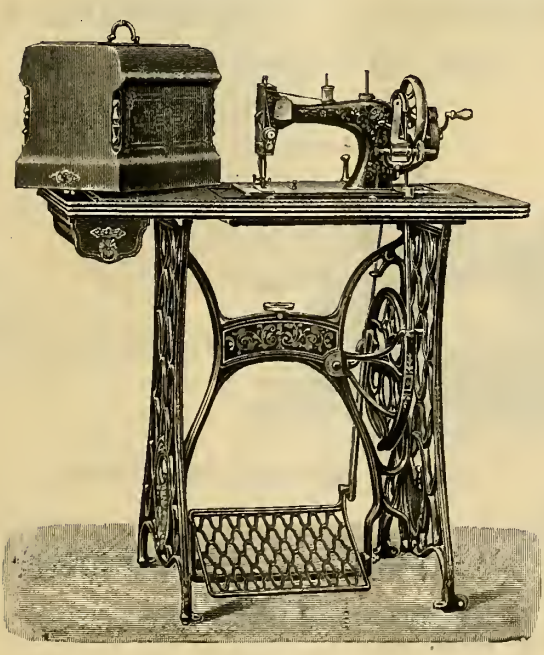
Can be supplied for treadle use only, or for hand and treadle use.

Send at once for full particulars of the "Mersa" and other B & L machines to—

Sole Wholesale Agent, **C. LOHMANN,**
35, Gt. Eastern Street, London, E.C.

We Offer **For Dealers!!!**

"PHŒNIX" Rotary Sewing Machines.



"Teutonia"

VIBRATING SHUTTLE MACHINES

Gold Medal

DUSSELDORF EXHIBITION, 1902,

For excellent work in manufacturing Sewing Machines, and successfully fighting . . .

AMERICAN COMPETITION.

APPLY TO.

BAER & REMPEL,

BIELEFELD (Germany).

Founded 1865.

BELL AMERICAN ORGANS,

AS SUPPLIED

TO ROYALTY AND THE ELITE OF EUROPE.

Every Instrument fitted with our Patent Mouse-Proof Pedals

AND GUARANTEED FOR SIX YEARS.

CATALOGUES SENT FREE ON APPLICATION AND INSPECTION INVITED.

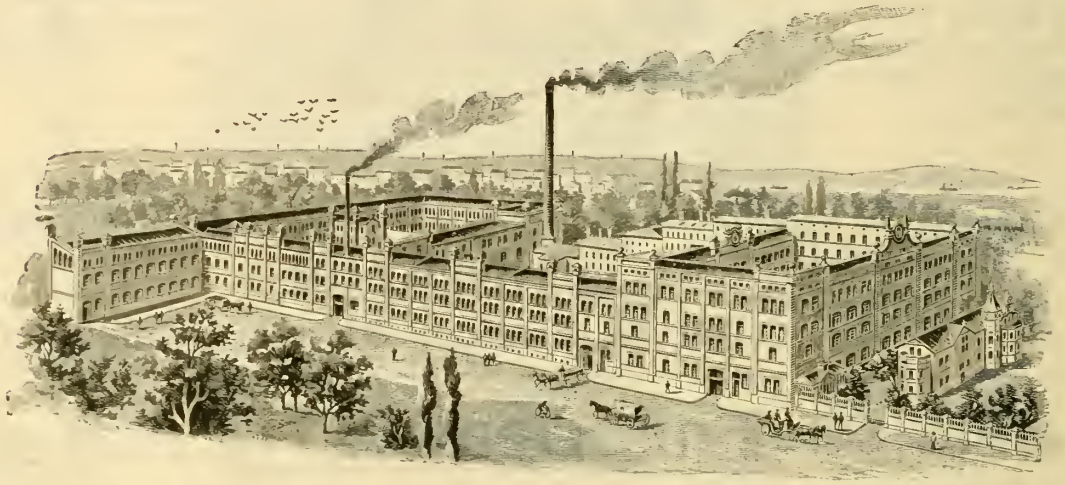
THE BELL ORGAN & PIANO COMPANY, LTD.,

49, Holborn Viaduct. London, E.C.

ORIGINAL VICTORIA . .

Established 1863.

SEWING MACHINE WORKS.



H. MUNDLOS & Co., MAGDEBURG, N., GERMANY.

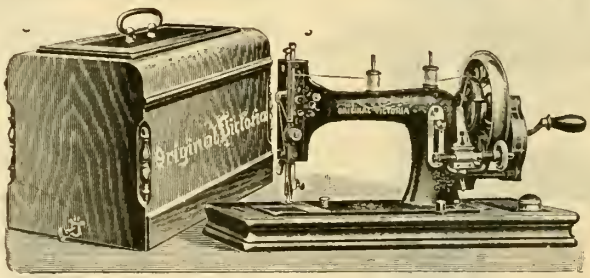
Renowned for first-class Machines of highest finish and greatest reliability.

Original-Victoria Sewing Machines

Are made for all purposes, Family and Industrial.

VIBRATING SHUTTLE,
Special Style, with Large Bobbins.

OSCILLATING SHUTTLE,
Two Sizes, with Large Bobbin.



CENTRAL BOBBIN,
Two Sizes.
All Sewing Backward and Forward.

ROTARY SEWING MACHINES,
Two Sizes.
Latest Improvements.

First-class quality only.

Exclusive territory given.

Wholesale Depot in London: 7, LUDGATE SQUARE, E.C.
Agent: Mr. E. TODD,

Profitable Agencies.

These are few in number,
But among the very best is that for

THE

Vertical Feed, Superb Sterling, Daytonia and Winner

Sewing Machines.

LOW TERMS. EXCLUSIVE TERRITORY. EVERY ASSISTANCE.

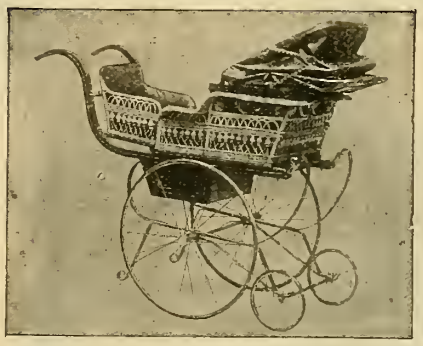
Write us for full particulars:—

The Vertical Feed Sewing Machine Co.,

10, EDMUND PLACE, ALDERSGATE STREET, LONDON, E.C.

JAS. LLOYD & COMPANY, LTD.





Bassinettes, Mail Carts, Invalid Carriages.

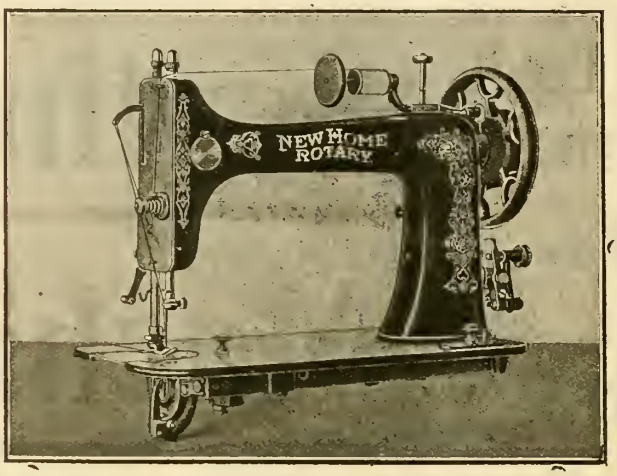
FOLDING CARTS IN VARIOUS DESIGNS.

Hurst St., BIRMINGHAM.

Illustrated List for 1905 now ready.

The NEW HOME ROTARY Sewing Machine

The PERFECT MAKE.



Write for Particulars—

THE NEW HOME SEWING MACHINE CO.,

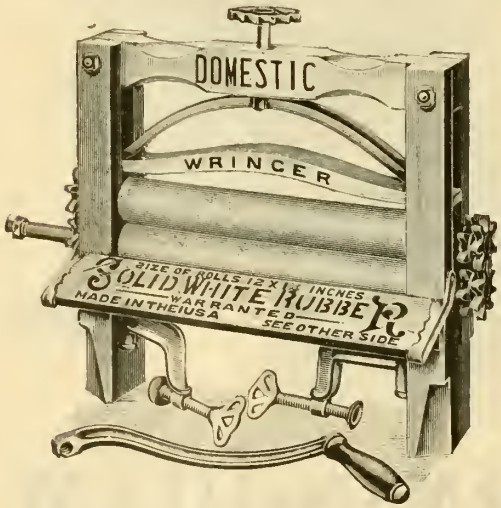
24 & 26, Denman Street, London Bridge,
LONDON, S.E.

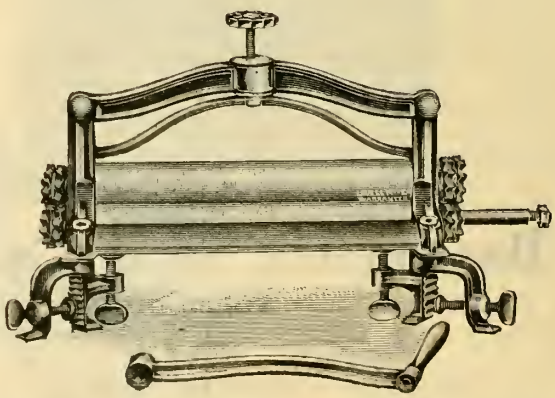
LOVELL MANUFACTURING COMPANY,

ERIE, PA., U.S.A.

LONDON DEPOT: *42 & 43, BALTIC ST., GOLDEN LANE, E.C.*

Largest Manufacturers of Clothes Wringers and Rubber Rolls for Mechanical and Special Purposes.





N.B.—NO GOODS LEAVE THE FACTORY UNLESS PERFECT IN EVERY PARTICULAR.

Write for Lists. ***Every Wringer is warranted.***

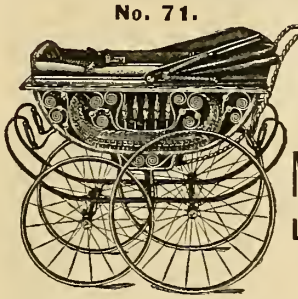
For Wringing Blankets, Counterpanes, Curtains, &c.,

Our Rubber Wringers are the Best.

S. DAVIS & CO., LTD.,

MANUFACTURERS TO THE TRADE AND FOR EXPORT.

No. 71.

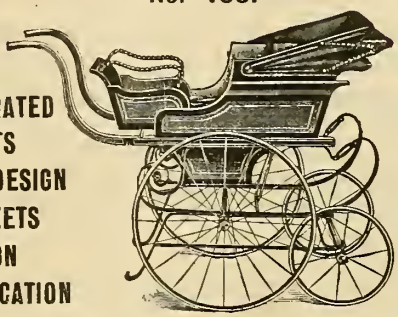


SPECIAL FOLDING MAIL CARTS LIGHT AND PORTABLE.



ILLUSTRATED LISTS AND DESIGN SHEETS ON APPLICATION

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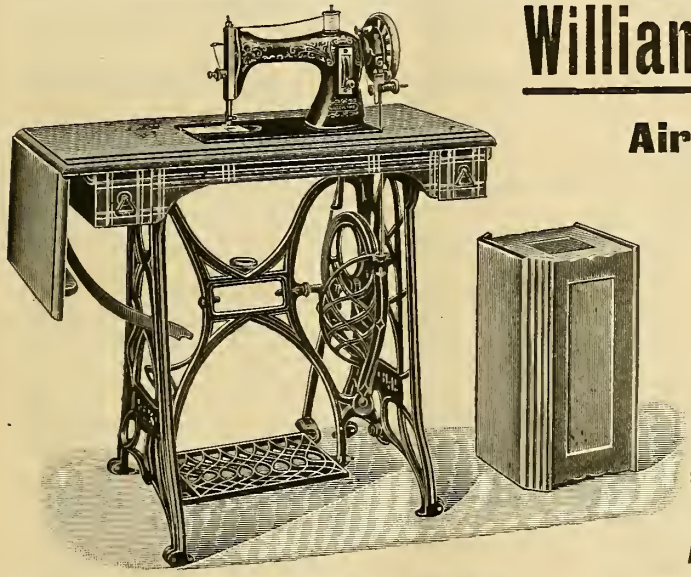
BASSINETTES,

MAIL CARTS.

SHOW ROOMS AND CHIEF OFFICES:

Factory:—SWAN STREET, BOROUGH.

241, 243, 245, 247 & 251, HIGH STREET, BOROUGH, LONDON, S.E.



William Sellers & Sons,

Airedale Works,

Keighley, England.

Manufacturers of the

New

Central Bobbin (and other)

Sewing Machines.

Suitable for Family use, Dressmakers and Tailors.

ALSO PATENT WASHING MACHINES & WRINGERS

W. & G. and Singer System Chain Stitch Machines for all industries supplied.

Loopers, Shuttles, &c., always in Stock.

L. LINZ, 31, Park Street,
Cheetham, Manchester
(Near Victoria Station).

DOMESTIC MACHINERY and Furniture Businesses, Branches or Collecting Rounds, may be sold or purchased.—Apply G. B. DOBSON, 58, Lincoln's Inn Fields, London, W.C.

HOWARD & CO. (Old Established), 3, Dyers' Buildings, Holborn (late of High Road, Chiswick), offer Good Terms to Reliable Book, Sewing Machine, and Jewellery Travellers.

"GUIDE to the HIRE and EASY PAYMENT SYSTEMS."

It deals with the Trader from the moment of his starting business, and gives him counsel in every difficulty which he may meet with in his business career.

Price - - - - 3s. 6d. net.

SEWELL & CO.,

27, Chancery Lane, London, W.C.

The Journal of Domestic Appliances, Sewing Machine and Cycle Gazette,

Subscription.—3s. 6d. per annum or 1s. per quarter, post free which includes a free copy of the Hire Traders' Record

The Hire Traders' Record.

Suscription.—2s. 6d. per annum or 9d. per quarter post free

Trade Information.—We are always pleased to be at the service of our readers by supplying them with the name of manufacturers, &c. All we ask is that they enclose stamp for reply.

Advertisements.—Tariff on application. All changes in Advertisements to be notified by the twenty-fifth of each month.

Contributions.—Articles, Letters, Reports, &c., on trade subjects invited and paid for if so arranged. Readers are earnestly requested to notify changes of address, the opening of new premises, &c., in their several towns.

Non-Subscribers.—Will these please take the receipt of a free copy as an invitation to subscribe.

List of Cycle and Domestic Machinery Dealers.—We keep at our office a complete list of the trade for the benefit of manufacturers.

Local Papers.—Many of our readers are kind enough to send copies of their local papers whenever they contain anything of interest to the trade, and for this we are deeply grateful. Would **all** our readers do likewise?

Replies to Advertisements.—We request that readers, in replying to advertisements in our columns, will mention our Journals as the source of their information.

In Writing to Us.—Please address all communications either "Publisher" or "Editor," at the address given below

Hire Agreements and Payment Cards.—We supply these at moderate prices. Particulars on application.

27, Chancery Lane, London, W.C.

SEWELL & CO., *Publishers*

Editorial Notes.

German Trade.

The official statistics of the German sewing machine trade for the six months ending with June show that Germany is importing fewer machine heads, the figures being :—21,498 cwts. against 24,186 cwts. last year. Her orders for heads from this country show a decline from 3,870 cwts. in 1904 to 3,472 cwts. this year. On the other hand, in complete machines with stands we sent Germany 25,410 cwts. compared with only 21,296 cwts. last year as our contribution towards her total importation of 59,680 cwts. between January and June, 1905, and 53,464 cwts. during the corresponding period of last year.

Passing to Germany's exports of machine heads, they were 71,108 cwts. this year, compared with 69,838 cwts. in January to June of 1904, this country's demand having fallen from 7,108 cwts. last year to 6,108 cwts. this year. As regards complete machines, heads and stands, Germany's export amounted to 83,286 cwts. this year, compared with 82,346 cwts. in 1904. Great Britain reduced its orders for these machines from 6,306 cwts. in 1904 to 5,514 cwts. during the first six months of the present year.

Talking Machines.

So many trades now sell talking machines, and prices are so cut, that we can quite understand many retailers leaving them severely alone. Yet not a few of our readers do a large and profitable trade in this article. A music contemporary points out the advantages of this trade as follows :—The monetary possibilities of the talking machine department are not fully appreciated by the retail music trade. The sale of the machine itself is only the beginning of an account with a customer, and dealers who have given the department proper attention can name many customers whose purchases of records have exceeded the original cost of the machine once or twice in a year. The talking machine is a staple line, equally adapted to summer cottage requirements and winter evening use. Campers can be readily convinced by the live dealer that their outfit should include a talking machine, while the improvements in their manufacture have removed the objectionable features of the earlier makes.

"Lives of Great Men."

During the past month there have passed away two traders who are entitled to rank high in a list of the great commercial men of their age—we refer to George Bray and C. D. Harrod. The former was the inventor and manufacturer of the well-known non-corrosive gas burner. In his early days he was taught his father's trade—that of wool—but at the age of 16 he conceived the idea of improving the gas-burner, which at that time was highly unsatisfactory, but it was attended by difficulties which would have broken the hearts of most inventors. His ambition was to substitute for, or to add to, the iron burner then in use a tip of baked porcelain, in order to stop the corrosion which was then the trouble with gas burners. He worked far into the night at his furnace, which required great heat, and having exhausted all his means, actually used his furniture for fuel before success crowned his efforts.

As to Mr. Harrod, he was the founder of the well-known Harrod Stores, and an extremely energetic worker. He was, also, of an extremely genial temperament. Indeed, many of his customers would only be served by the proprietor of the small grocery business in the Brompton Road. This was in the "sixties," and in 1867 Harrod added ironmongery, jewellery, etc., and started a wise system of advertising. The business at once began to grow by leaps and bound, but in 1883 the premises were burnt to the ground, the loss being £50,000. Undeterred by this affliction, Harrod opened another shop a few doors away on the day following his fire, and was soon as prosperous as formerly. In 1889 he sold his business for £100,000, and retired into Somersetshire to live.

CURIOUS SEWING MACHINE ADVERTISEMENTS. HOW THEY PAY.

We are pleased to observe that our advice to dealers to pay more attention to advertising is bearing fruit. Hereunder we give an extract from the *Sewing Machine Advance*, of Chicago, showing the advantages of a little money being spent in printer's ink. Our contemporary writes :—

Manager P. C. Miller, of the Florence, S.C., Singer Branch, is an enthusiastic advocate of advertising. He has been a constant patron of the local daily paper, which he has kept supplied with his ads of various sizes, sorts and degrees of saneness. Some have been short and sensible, others have been long and "luney," while still others have been the craziest effusions that ever appeared in print. A few of these latter we have formerly reproduced in the *Advance*.

Everything goes with Miller in the advertising line, and his idea seems to be that the crazier an ad is the more attention it will attract, and attention is what he is after. He doesn't wish to plod along with his goods unknown and unnoticed, and if a "plain, unvarnished tale" will not cause the people he is working among to notice his wares, then he is quite equal to the concocting of a tale that will cause them to sit up, rub their eyes, and wonder who is this who has broken loose in the community, and what is he talking about anyway?

Some advertisers can make this sort of advertising pay, and evidently he is one of the "some," for, according to the records, he has made a success of his business and has brought his branch up to a high standing among the Singer branch offices of the South.

There is this to say about advertising—of any kind—that it requires a good backing of both salesmanship and wares to render it of value to a business. Advertising, even the best, will not of itself do the whole job. Advertising, in the retail line, is intended to attract attention to the shop and the goods, and without the backing of good salesmanship and good goods it cannot build up a prosperous business. Advertising presses the button, but the salesman and the goods must do the rest. Advertising may produce an impression upon the "film" of people's minds, but the development of the film lies with the operator, and the ability shown in the development, or the lack of it, determines the success or failure of the operation.

Advertising, alone, therefore, is not the entire secret of a successful business development, although usually it is a quite important feature of it. It takes work and management of the right kind, and the right kind of goods to follow up advertising to a completely successful result. Poor management or poor goods can easily kill the best kind of advertising, and one or the other, or both combined, have done the deed thousands of times. Many have complained that advertising didn't pay. They had tried it and they knew what they were talking about. Did they? They were of the kind who thought that advertising by itself would be able to do the trick, and that it would prevail against any sort of treatment, so they loaded it down with inefficient or indifferent salesmanship, and often with poor goods, and then were astonished and disgusted to find that it failed to do what they thought it would do.

Manager Miller, in his communication given below, attributes his success absolutely to advertising, but in view of the generally accepted code of advertising experts, as summarised above, we cannot help giving credit in our mind very largely to the industry and ability which were evidently brought into play by Manager Miller himself and his force of salesmen in producing the results set forth. The combination looks like this—A.A.A. Advertising, Able salesmanship, and Admirable goods constitute a formidable combination, and if enthusiasm in the work is added there is no use to try to find a better one.

Manager Miller's letter follows:

Florence, S. C., July 11th, 1905.

The Sewing Machine Advance, Chicago.

Gentlemen.—Please judge if advertising (good, bad, or indifferent) pays. We came here nearly three years ago, and started this office with 234 accounts. We now have 1,600; nearly seven times the business. We think, we know, that this is absolutely attributable to advertising. We were the smallest office in the South, and to-day we rank second in results, and that is what is wanted. These results can only be brought about by advertising. If it pays to advertise a little, it pays to advertise much; yea, all the time.

This is a town of 5,000 inhabitants. We have competed with cities of 65,000 inhabitants. If this don't convince a man that printer's ink pays, then what will?

Enclosed please find $1 for subscription and *Florence Times* for reference regarding the contest.

If you want a bird to sing don't buy a crow,
Sling printer's ink and your business will grow.

Yours for success,

P. C. Miller
Manager.

Following is the article in the *Times* regarding the contest:—

MR. MILLER'S SUCCESS.

Makes Second to Largest Sale of Singers in Two States.

P. C. Miller, manager of the local office of the Singer Machine Company, has just received information from headquarters that in the race for the largest sales of machines by agencies in this State and Georgia, he has come out second. Only one agency had larger sales than Mr. Miller, and that was Savannah, Ga. The Florence office comes ahead of Charleston, Macon, Columbia, and other large towns. Mr. Miller is quite proud of his record. The race has been on since May.

In another column of the paper appears the following ad:—

In the Singer store is a quart bottle partly filled with corn (not corn liquor). A 10-cent purchase of their famous oil or their celebrated needles entitles you to a guess as to how many grains of corn the bottle contains. The one who comes nearest the correct number will receive as a prize a drop-head five-drawer sewing machine.

NEW DEPARTURE IN SEWING MACHINES.

Mr. Paul Anschutz, of 316, Graham Avenue, Brooklyn, N.Y., who has been known in the sewing machine trade for the last twenty years, has invented a new sewing machine, which, with its unique devices, introduces new principles and secures new results.

It is a revolving-hook lock-stitch machine, without link or crank movement, and has neither a race or shuttle. It uses a full spool of cotton in place of the bobbin, and there is no twisting of the thread. It will also start to sew with the thread a half an inch long at the needle, the first stitch being the same as the last, all perfect.

It is especially recommended for sewing white goods, as no oil or dirt can get at the hooks or thread to soil the materials.

The principle is applicable to either rotary or oscillating movements for family use, or very heavy manufacturing. The machine is very simple in construction, and there is nothing liable to break or to get out of order. A patent which was granted on this machine is reported in *Sewing Machine Times* of August 10th, 1904.

Mr. Anschutz has a large rotary machine running at high speed on exhibition at the above address, which he is willing to show any manufacturer, by appointment.—*Sewing Machine Times.*

THE "SOCIAL SECRETARY."—A NEW FACTOR IN BUSINESS.

As we reported, a few months ago, the "Business Doctor" is now an institution in London; and now another importation is threatened from the States—the "Social Secretary." The latter is the title given to both males and females who are engaged by large stores in the States. The first to adopt this innovation was the Seigel-Cooper Company, of New York, and many others followed suit.

So far as we can discover, so novel are the duties of the "Social Secretary," that his or her duties cannot be indicated by a comparison. It is aptly said that in order to understand the work of this officer it is desirable that one should picture a firm as a little planetary system, with a globular employer as its radiating and invigorating centre, and so many other lesser globes revolving, each in their several spheres, around him. In such a system the Social Secretary would be the ethereal element filling in the space between all the bodies, and especially conveying warmth and light from the central sun. If the figure is still faulty in some respects, it may at least show that the employer is no longer to be a cold and isolated entity, nor the worker to feel that he is nothing but a profit-earning unit, but that all alike are to be brought into ordered and united effort, with the Social Secretary in touch with all. The office is one of influence rather than control. Buying and selling do not come within its province, but the engagement of employees is sometimes entrusted to it, so long as technical skill is not in question, and the Social Secretary may intervene in cases where customers make complaint about assistants. They may act as sick visitors when workers at a factory are away through illness, or keep the daily dietary up to the mark as regards quality or variety where food is served on the premises, recommend this deserving worker for promotion or that one for a rise of salary, caution the careless, advise the inexperienced, start a club or a class—recreative, educational, provident, or merely social—get up an outing or entertainment, do any one of a dozen or score, or hundred things that a wholehearted employer might like to do (and some that he couldn't), but which he has not time or opportunity of thinking about or attending to.

The underlying motive with which the appointment is made is the restoration, as far as possible, of the old personal bond between the employer and employed which has been weakened, often destroyed, by trade developments. It assumes, rightly enough in most cases, that the employer has the welfare of the workpeople at heart, and that what he is shut out from doing the Social Secretary will do for him. It should be the highest commendation of Social Secretaries that, if women, they "mother" the other women, and as men that they are elder brothers to the lads and men who, in other capacities, are working with them for the firm, and

that, to use a well-worn phrase, they make life more worth living for all with whom they are brought into contact. It is claimed, and probably with truth, that, with lads and girls particularly, the Social Secretary obtains acquaintance with circumstances that would not be talked of at home, and secures influence, at critical stages of life, from which parents are often shut out.

It goes without saying that a principal might have considerable difficulty, and would have to exercise great care, finding a person of sufficient tact and sympathy and ability to fill such a position as this, and that if a blunder were made in the appointment the last state of that house might be worse than the first. Very few people would hanker after the position at any price. Any salary attached to it would be well earned, and, what is more, would be well paid, if its ends were accomplished. It is easy to believe that, in that case, the tone of an establishment would be greatly improved, and that cheerful, faithful service would be the order of each day within it, but according to the testimony of one who is said to be thoroughly conversant with the subject, the results are still more widely felt. "Leaving out the humanitarian side of the matter entirely," said this witness, "the ultimate end of all these efforts for the employee must bring about more intelligent and efficient service to the public, bringing to a store known as having adopted these methods the best trade in the community, and also an added respect from both employee and employer. Every business firm or manufacturing establishment that has appointed a Social Secretary, either man or woman, declares that it could not now dispense with the services of this appointee. Harmony has come into their business, and friction, discord, and discontent among the employed have ceased; the customers see the change and feel it, and the result of system and method, tinged with kindness, consideration for others, with an atmosphere of good thoughts, has brought not only increased trade, but makes it a real pleasure to 'shop' in these stores. The Social Secretary is needed in business, and has come to stay." Increased and better-class trade would be appreciated by any man of business, as well as the more settled service that is said to be secured.

Further information about the Social Secretary may be found in the opening chapter of a recent book by Mr. Budgett Meakin on "Model Factories and Villages: Ideal Conditions of Labour and Housing" (Fisher Unwin, 7s. 6d.), with abundant detail as to other means adopted to carry out the same policy of consideration for workers. Numbers of effective illustrations give force to the facts upon which, more than on rhetoric or argument, the author relies for the statement of his case. Since the avowed object of the book is to provoke imitation, this absence of phrase-making and fine writing is altogether commendable, and it is well that readers are left to form their own conclusions as to how far it is "lawful and right" to provide rest-rooms, intervals for recreation during working hours, baths, cheap meals, factory gardens, and all the other means adopted here and there to maintain workers in health and make them happier. The majority of the cases put forward are American, and the cynic might say that this can be accounted for by the conditions there that too often bring the rights of Capital and the wrongs of Labour to the point of shooting. Cocoa and soap furnish by far the greater number of instances in this country, and the cynic would again attribute this to the strenuous competition in these trades. Clearer insight and riper knowledge would cause the cynic to modify these opinions, but the conclusion might remain that character rather than compassion accounts for the apparently higher standard of goodwill in the States. If our American cousin feels and acts kindly towards his employees, he has no objection to letting the whole world know about it, and, probably, courts publicity. But the average Britisher who has given his inclinations free play becomes as restive as a colt if anybody approaches him on the subject.

THE NEW TRADE MARKS ACT.

BRIEF AND CLEAR EXPLANATIONS.

Last month the Trade Marks Act was finally passed and comes into operation next year.

The following, briefly, are its principal features:—

First as to definition: "It shall mean a mark used or proposed to be used upon or in connection with goods for the purpose of indicating that they are the goods of the proprietor of such trade mark by virtue of manufacture, selection, certification, dealing with, or offering for sale."

Hitherto it was necessary to use a trade mark on the goods or on the bottle containing them. Under the new law it may be used in connection with goods, that is, by show-cards, posters on the hoardings, circulars, or by advertisements. Such pictorial embellishments are largely employed to attract public attention, and to indicate various goods. The registered proprietor may be anyone practically who handles the goods. Hitherto trade marks have been held exclusively by manufacturers and merchants. Now the buyer who selects and the expert who certifies the goods may register his brand.

The Comptroller-General of Patents, Designs, and Trade Marks is appointed as the Registrar of Trade Marks, and in any proceedings before him has power, with the consent of the parties to require the attendance of witnesses, take evidence on oath, award costs, and be in the same position in all respects as an official referee of the Supreme Court.

What is a registrable trade mark has always been a vexed question, and a fruitful source of litigation. Section 9 enlarges the scope of registration as follows:—

"A registrable trade mark must contain or consist of at least one of the following essential particulars:—

"(1) The name of a company, individual, or firm represented in a special or particular manner.

"(2) The signature of the applicant for registration or some predecessor in his business.

"(3) An invented word or invented words.

"(4) A word or words having no direct reference to the character or quality of the goods, and not being according to its ordinary signification a geographical name or a surname.

"(5) Any other distinctive mark, but a name, signature, or word or words, other than such as fall within the descriptions in the above paragraphs (1), (2), (3), and (4), shall not, except by order of the Board of Trade or the Court, be deemed a distinctive mark.

"Provided always that any special or distinctive word or words, letter, numeral, or combination of letters or numerals used as a trade mark by the applicant or his predecessors in business before the thirteenth day of August, one thousand eight hundred and seventy-five, which has continued to be used (either in its original form or with additions or alterations not substantially affecting the identity of the same) down to the date of the application for registration shall be registrable as a trade mark under this Act.

"For the purposes of this section 'distinctive' shall mean adapted to distinguish the goods of the proprietor of the trade mark from those of other persons.

"In determining whether a trade mark is so adapted, the tribunal may, in the case of a trade mark in actual use, take into consideration the extent to which such user has rendered such trade mark, in fact, distinctive for the goods with respect to which it is registered or proposed to be registered."

A company will now for the first time be allowed to register its name if represented in a special or particular manner. This is an improvement on "particular and distinctive manner," in the present Act. The registration of the signature of the applicant's predecessor is also a useful innovation, as it enables a joint-stock company to register its founder's signature as a new mark. Words having indirect reference to the character or quality of the goods will now be registered. This would appear to cover "Electric" velveteen, "Tower" tea, "Beatrice" shoes, and similar names which have been held not to be fancy words. Geographical names and

surnames also, which have been excluded under the present law, will now be registrable, if their ordinary signification is not a geographical name or a surname. Hitherto many good trade marks have been refused registration because they were found among the names in the gazetteers and directories which include "Abbey," "Brook," "Palmer," "Silver," and "Golden" among thousands of common names.

Any other distinctive mark can be registered. This is very broad, as, under section 3, a mark includes a device, brand, heading, label, ticket, name, signature, word, letter, numeral or any combination thereof.

The registration of associated trade marks is another important and useful provision. It enables an applicant to register the essential features of a label as separate trade marks, and the user of the whole label shall be deemed to be a user of such separate trade marks.

A new feature is contained in section 41, which enacts that registration shall, after seven years, be taken to be valid in all respects, unless obtained by fraud or calculated to deceive, or contrary to law or morality.

No proceedings to prevent infringement or recover damages in respect of an unregistered trade mark can be instituted unless the mark was in use before August 13, 1875, and has been refused registration under the new Act.

FAILURES IN 1904.

A report has been recently issued by the Inspector-General in Bankruptcy on the general working of the Bankruptcy Acts for the year 1904, from which it appears that under the Bankruptcy Acts the total loss to creditors amounted to £6,027,305, thus showing an increase over the previous year of £1,551,482. With regard to Deeds of Arrangement, the total loss to creditors for the year was about £3,344,475, being an increase of about £493,561, as compared with 1903, so that the total loss to creditors under the Bankruptcy and Deeds of Arrangements Acts for 1904 amounts to £9,371,780, or an increase over the figures for 1903 of £2,045,043.

The Inspector-General adds that the total estimated loss to creditors exceeds the estimated loss for the preceding ten years.

Women and Bankruptcy.

Considerably more failures of women occur under deeds of arrangement than under bankruptcy. This difference may be partly accounted for by the anomalous position of married women in the eye of the law, so far as it affects the remedies of their creditors. A married woman cannot be made bankrupt unless she is carrying on business apart from her husband, and even in that case a creditor who has obtained judgment cannot issue a bankruptcy notice against her, and she is immune from imprisonment for disobeying the judgment of the Court directing payment of debt, the form of judgment in the case of a married woman being directed against her separate estate and not against her personally.

The Wife's Property.

Another aspect of the relation of married women to bankruptcy may also be noticed. In numerous bankruptcies of married men, a considerable portion, and sometimes the whole of the furniture, is claimed by the bankrupt's wife. Either she has purchased it out of monies she has earned, or it has been given to her on marriage. It is curious to observe how, in such cases, most of the wedding presents have been given to the wife, and not to the husband. Occasionally such claims can be controverted, but it is generally difficult to disprove them, as the usual statutory declaration of ownership by the wife is nearly always forthcoming.

More Valuable Assistance.

At a later period, when the bankrupt, not having applied for, or having failed to obtain his discharge, wishes to make a fresh start in business; his wife is again of valuable assistance. He then—ostensibly, at any rate—assumes the position of manager in the business carried on in the name of the wife, and thus avoids the disagreeable necessity of informing those from whom credit to the amount of £20 and upwards is obtained, that he is an undischarged bankrupt, or in the alternative, of running the risk of prosecution under section 31 of the Bankruptcy Act of 1883, for not disclosing the fact to his creditors that he is an undischarged bankrupt.

Undischarged Bankrupts Increasing.

There appears to be a slow but steady decline in the desire of bankrupts to obtain their discharge. Since the Bankruptcy Act of 1883 came into operation there have been 89,583 adjudications, and only 19,136 applications for discharge. It must be inferred, therefore, that after making due allowance for deaths, that the population of undischarged bankrupts is rapidly growing, and representations from trade bodies have reached the department as to the evils arising from this state of things. Persons who knowingly or unknowingly give credit to an undischarged bankrupt are in an unfortunate position. If the bankrupt fails to meet his new liabilities it is useless to force him into bankruptcy again, as any assets that he may have acquired are claimable by the trustee in the former bankruptcy (unless the latter has known of the trading without intervening), and the new creditors can get no dividend until the old creditors have been paid in full. Even the creditors who have taken the precaution to obtain security by mortgage of real estate, may find that the trustee has prior claims to their own. Again, it is found that undischarged bankrupts change their name or trade, and they also trade in the name of their wife, so that much uncertainty is introduced into commercial life.

Suggested Remedies.

Various suggestions have been made with a view to remedying these abuses, among them being, that undischarged bankrupts who trade should be required to file annual accounts of their transactions. That an undischarged bankrupt who is adjudicated a second time should be deemed guilty of a misdemeanour, unless he obtains a certificate that his insolvency has arisen from causes for which he is not to blame. That complete lists of undischarged bankrupts should be published annually in the *London Gazette*.

Discharge Little Valued.

It is questionable, however, whether any of these evils would be diminished by any of these expedients. Traders have already at their disposal a stringent penal enactment in section 31 of the Bankruptcy Act of 1883, which makes it a misdemeanour punishable as under the Debtors' Act of 1869, for an undischarged bankrupt to obtain credit to the extent of £20 and upwards from any person, without disclosing his status. Creditors have also great facilities through the public search registers and the trade protection agencies for ascertaining the facts as to prior bankruptcies. Whether sufficient use is made by creditors of these provisions may be doubtful, but in any event, the average bankrupt obviously attaches little value to a discharge, and it is by no means clear that attempts to make his position more uncomfortable would prove successful in driving him to apply for his discharge.

In the Colonies.

In some of the Colonies, power is reserved to deal with the terms of discharge at a specified stage in the bankruptcy, whether the bankrupt is a voluntary applicant or not. Thus, in New South Wales, if a bankrupt has not within nine months after sequestration applied for his certificate of discharge, the Court may, on application by the Official Assignee, or trustee, require him by summons—and in case of refusal or neglect may compel him by warrant—to appear and show cause why a certificate of discharge should not be refused or suspended, and on such appearance the Court may deal with the case, and grant, refuse, or suspend the certificate, or otherwise deal with the bankrupt, as if the certificate has been applied for by him.

In Victoria a similar power to deal compulsorily with the terms of discharge arises on the expiration of six months' sequestration. In South Australia the terms of the bankrupt's discharge are considered and decided by the Court, without any application on his part, after the examination has been finished.

In New Zealand a bankrupt must apply for his discharge within four months after the date of his adjudication. If he neglects to do so the assignee may require him to apply, and if he does not thereupon take the necessary steps, the assignee may apply to the Judge to commit him for contempt of Court.

PRAMS SOLD THROUGH ADVERTISEMENTS. THE SENT-ON-APPROVAL POINT.

At Yarmouth Police Court, on August 1st, Thomas Todd Potts, of Gorleston, was charged on a warrant with attempting to obtain 25s. by false pretences from Mr. Frederick Marsh, pawnbroker, King Street, Yarmouth.

Mr. A. E. Cowl, who prosecuted, said that on Monday, June 26th, Mr. Marsh received a note marked "Private," delivered by carrier with a mailcart. The letter stated that the defendant wanted to sell or pledge the mailcart, which was his own property. Defendant called a little later, when Mr. Marsh not being satisfied, asked to see the receipt for the mailcart. Early in the evening defendant brought an invoice bearing the name of Mr. Walters, a Stoke Newington trader, which stated that the mailcart had been sold to him for £3 10s. A receipt was appended for £1 10s. Mr. Marsh said he would write to the vendor, and found that the address was incorrectly stated. He also ascertained that defendant had written to Mr. Walters, of Stoke Newington, ordering a mailcart for 34s. 6d.. It was sent off on approval and had not been paid for when the attempt was made to dispose of it. The invoice and receipt, Mr. Cowl said, were forged, and but for Mr. Marsh being too sharp he would have been defrauded, and he asked that defendant should be committed for trial.

Mr. Marsh said that at four o'clock on June 26th, he received a letter (produced) from defendant, marked "Private," delivered by parcels cart, and at the same time the cane mailcart was brought to him. Shortly after, defendant called at witness's establishment and said he wanted either to pledge or sell the mailcart, he did not mind which. Witness asked what he wanted for it, and defendant said 25s. He declared it to be his own property, and produced a postcard to show that he had bought it in London, but witness did not read this, as defendant kept it in his own possession. Witness asked defendant if he held a receipt for the mailcart, and defendant said he could soon get it. Witness told him he must do so before he could have any transaction with him. Witness detained the mailcart, and defendant left the shop, but returned at half-past six, when he produced an invoice with a gummed receipt slip attached. Witness examined these and said he did not feel at all satisfied. Defendant said, "They are all right; you don't want to doubt my word about that. You have had other things from me in just the same way. You remember the bicycle you had from me last March. It came in just the same way." Witness said he was still not satisfied, and should communicate with the seller, retaining the receipt and invoice. He told Todd Potts to call again the following Wednesday. Defendant left, and witness wrote to Mr. J. Walters, at the address given on the invoice, No. 30, Brook Street, Stoke Newington. Defendant did not call on the Wednesday, and witness saw him no more.

By Defendant: Witness did not suggest he should get a receipt. Witness had no personal animosity against him. Witness recollected defendant wanting to redeem his wife's bracelet, but he refused to hand it over until his charges were paid. Witness did not think he had ever bought back one of his own pawntickets. If he had he might have found himself in the prisoner's dock.

Charl s Young, of 90, Brook Road, Stoke Newington, perambulator dealer, trading there as J. Walters, said he advertised for some time in *Lloyds' News* a baby's cane mailcart at 34s. 6d. On June 20th he received a letter from prisoner, and on the same day he dispatched to him at the address given, No. 65, Church Road, Gorleston, the mailcart produced, by G.E.R. goods train. It was sent as requested on approval, and defendant sent no acknowledgement of its receipt. No money had ever been received for it. The invoice and receipt produced were not in witness's handwriting, and had not been made out by any of his staff. He did not send an invoice, but a postcard announcing the despatch of the mailcart.

In further examination, Mr. Young said there was no Brook Street in Stoke Newington, and the price stated was not £3 10s.

Defendant: I paid carriage on the cart, though it was advertised to be sent carriage free.

Witness said he might have asked defendant to pay carriage, and deduct it when the carriage was paid for.

Cross-examined: He wrote defendant to ask Mr. Marsh to release the cart, but he did not admit that it was defendant's property. Mr. Marsh sent him a letter with the false receipt. The former stated defendant had offered to sell or pledge the mailcart, and he doubted the genuineness of the receipt tendered.

Defendant elected to make a statement on oath, when he reiterated his former statement, and said the prosecution had failed to make out their case. It had been held in the Court of Appeal in Kirkham v. Gill that where goods sent out on approval, namely, on sale or return, were retained over a period of seven days, and no time specified for payment, whether sold or pledged, possession passed to the buyer. He submitted that the mailcart had in this way become his property, and he was entitled to deal with it in any way he liked. In regard to the invoice, he had a perfect right to make the price what he liked, to make the best possible deal with the pawnbroker. To call it a forged invoice was false, for forgery must be an attempt to copy a person's handwriting.

Defendant was commited for trial at the Quarter Sessions. Bail was allowed defendant in his own recognisances of £20 and two sureties of £10 each.

EASY PAYMENT EXPERIENCE IN THE U. S.

A careful, methodical dealer, who had been engaged in the instalment business from away back, in discussing the collecting end of the business, recently gave to the *Sewing Machine Advance*, of Chicago, his experience of how deferred payment sales work out, as follows:—

"I do not know whether my experience compares with that of other traders, but mine has generally worked out as follows: Taking ten as a basis, five usually pay throughout on time, and settle up within the time agreed upon; two pay irregularly after the first few payments, and have to be continually written to and looked after, and the account is eventually settled in fifteen or eighteen months, or may even run on for longer, instead of the eleven or twelve months originally agreed upon. And what of the other three? It is here where all the trouble and annoyance come in. All sorts of possibilities are ever present. You may in some instances be lucky enough to escape loss by taking the machines back, and may even resell them at a profit. In other cases you may have to resort to legal proceedings to obtain balances due, eventually getting the matter settled and recovering your money. You may get half, three-quarters or even seven-eighths of the total amount and lose the remainder in at least one case. In any case, you may rely on having a deal of worry. I can safely assert that in over twenty years' experience I have lost at least half the amount of a sale on the deferred payment system in one case out of every twenty, through some cause or other. And it is remarkable what peculiar circumstances arise in these cases; no two are alike, and I have even had cases where I have never seen customer or machine again after the first deposit was paid."

Jones' Sewing Machine Company.

16th ANNUAL REPORT.

The sixteenth annual report of the directors of the above company shows that, after allowing a sum of £1,809 for depreciation, the profit on the year's trading amounts to £13,792 3s. 1½d., which, with the balance of £686 0s. 2½d. brought forward from last year's account, gives a total of £14,478 3s. 4d.

The debenture interest and directors' fees absorb £2,600, and the interim dividend paid on February last £4,200, leaving a balance of £7,678 3s. 4d.

The directors have added £2,500 to reserve fund, which now stands at £25,000, and the balance, £5,178 3s. 4d., has been dealt with as follows, viz. :—£1,950 to pay a dividend at the rate of 6 per cent. per annum (less Income Tax) for half-year to preference shareholders, and £2,625 to pay a dividend at the rate of 6 per cent. per annum, also a bonus of 6d. per share (both free of Income Tax) for half-year to Ordinary shareholders, leaving £603 3s. 4d. to be carried forward.

The works, it is reported, have been maintained, and are in a most efficient condition.

PROFIT AND LOSS ACCOUNT.

Dr.

	£ s. d.	£ s. d.
Reserve Fund	2,500 0 0	
Interest on Debentures	2,000 0 0	
Directors' Fees	600 0 0	
Interim Dividend paid in February, 1905	4,200 0 0	
		9,300 0 0
Balance as per Balance Sheet—		
Recommended to be disposed of as follows:		
Dividend on Preference Shares at 6 per cent.—half-year	1,950 0 0	
Dividend on Ordinary Shares at 6 per cent.—half-year and Bonus	2,625 0 0	
Balance carried forward	603 3 4	
		5,178 3 4
		£14,478 3 4

Cr.

	£ s. d.
Balance brought forward from last year's Account	686 0 2½
Net Profit of the Working from the 1st June, 1904, to 31st May, 1905	13,792 3 1½
	£14,478 3 4

BALANCE SHEET.

Dr.

Capital and Liabilities.

	£ s. d.	£ s. d.
NOMINAL CAPITAL—		
13,000 Six per cent. Cumulative Preference Shares of £5 each	65,000 0 0	
19,000 Ordinary Shares of £5 each	95,000 0 0	
32,000	£160,000 0 0	
SUBSCRIBED CAPITAL—		
13,000 Six per cent. Cumulative Preference Shares of £5 each	65,000 0 0	
15,000 Ordinary Shares of £5 each	75,000 0 0	
28,000 Shares.		140,000 0 0
Five per cent. First Mortgage Debentures—800 of £50 each		40,000 0 0
Reserve Fund		25,000 0 0
Creditors		21,931 19 8
Balance of Profit and Loss Account		5,178 3 4
		£232,110 3 0

Cr.

Property and Assets.

	£ s. d.
Land, Buildings, Machinery, Plant, Fixtures, Furniture, Tools, etc.	53,883 0 0
Stock-in-Trade, Book Debts, and Cash in Hand...	178,227 3 0
	£232,110 3 0

WILLIAM JONES,
JOHN EDWARD MELLOR, } DIRECTORS.

EDWIN SLANEY, SECRETARY.
July 26th, 1905.

CANVASSER'S CLAIM FOR COMMISSION.

At the Gateshead County Court, on August 8th, before His Honour Judge Greenwell, George Luke, a salesman, claimed £1 17s. 6d. for commission on the sale of three sewing machines from Jones' Sewing Machine Company, Ltd., who counterclaimed for £5 15s. 9d., the difference between the price for which the machines were sold and 10 per cent. from list price, the discount Luke by his agreement was authorised to allow; any greater discount allowed by him being deducted by the company from his commissions.

Mr. Fred W. Robson appeared for the plaintiff, and the company were represented by Mr. Grey, of Messrs. Doggett and Grey, the local solicitors for the Hire Traders' Protection Association.

Evidence was given by Luke that after repeated interviews he persuaded the three purchasers to buy the machines, but did not mention the price, and then introduced the company's superintendent, who completed the sale, making the discounts for cash. He had nothing to do with what allowance was made, and he now claimed 10 per cent. commission on the cash price. He had also been paid a salary.

Mrs. Caisley, one of the purchasers, confirmed this, stating that no price was mentioned by Luke, and that the sale was made by the superintendent.

His Honour found that Luke did not make the sales, and that consequently he was not entitled to a commission.

Mr. Grey explained that but for the claim his Honour would not have been troubled with the counterclaim. He also explained that when a greater discount than 10 per cent. was allowed the salesman by his agreement was not entitled to any commission.

Fair Dealing

Without Fake Promises.

The AGENCY for the sale of this HIGH-CLASS SEWING MACHINE SECURES A PROFITABLE POSITION for GOOD BUSINESS MEN.



Unprecedented Records Created

By men possessed of Energy, Perseverance, and Broad Views of Commercial Expansion.

IF YOU CAN SELL SEWING MACHINES

Write us for Scale Rates.

The WHEELER & WILSON MANFG. CO.

Assists all Agents and increases their territorial rights as development warrants. Agents Wanted where not represented.

CHIEF EUROPEAN OFFICES :

11=21, Paul Street, Finsbury, London, E.C.

In the course of the hearing of the counterclaim, plaintiff said he canvassed for one order for five years. When they could not get an order the first time, they had to keep on calling. "On the principle of the importune widow," commented the Judge. Plaintiff did not seem to understand. "Perhaps you never heard about her," said the Judge. Plaintiff mentioned that he got his feet wet waiting in the snow one cold winter's night outside a house where he was trying to sell a machine. He got a fearful cold, and now was not working at all. His standing wage was 15s. a week, but with commission his earnings did not average 22s. a week for the last three months.

The company's solicitor said his wages averaged 30s. weekly. The three machines in respect of which commission was now claimed were sold under list price, and according to his agreement plaintiff was not entitled to any commission under the circumstances.

Judgment was given for the defendant on the claim, and for plaintiff on the counterclaim. No costs were allowed.

THE "TIMES" ON THE FLANAGAN SEWING MACHINE.

The following appeared in the *Times* for August 9th: A correspondent writes:—"In one of the early issues of the *Engineering Supplement* I read with interest the account of an invention by which two reels of cotton could be used at the one time on the ordinary sewing machine. The advantage seems so obvious that the only surprising thing was that no one had thought of it long ago. After the first mention of this invention no further notice of it was given, greatly to my disappointment, for I watched for a more fully detailed account of what I am sure would be hailed with delight by the sewing portion of the world. In my desire for information I apply to you. Would it be possible to gain any further knowledge of this new mechanism?" Our Manchester correspondent remarks:—The paragraph which appeared in the *Engineering Supplement* of the *Times* on August 5th last, with reference to a two-reel sewing machine, attracted attention not only in Great Britain, but abroad, and the inventor has received hundreds of communications on the subject. Some of the letters addressed to the inventor have reached him in a roundabout way. Nearly all the correspondents seek further particulars of the invention, in which they are interested commercially. A number of firms requiring a new supply of sewing machines have evinced great interest in the two-reel. I understand that another three or four months will elapse before the machine is placed on the market. In view of the large demand it has been found necessary to make extensive preparations for dealing with it, and the machine is to be produced both at home and abroad.

A few days later the following appeared in the *Times*:—

"Two-Reel Sewing Machines.—Mr. E. Wharton Metcalfe, Assoc. M. Inst. C.E., of Wells, Somerset, writes in reference to our note on this subject last week that the idea of a two-reel sewing machine is by no means new. 'The Jones two-reel sewing machine,' he states, 'was exhibited at the Bristol Industrial Exhibition in the winter of 1893-4, and was, I believe, described by me in a series of articles on "Engineering at the Exhibition" in the *Bristol Times and Mirror*. A company was, and may still be, in existence to work and manufacture the "Jones" two-reel machine. I also assisted some years ago in preparing the patent drawings for another two-reel sewing machine, which also worked quite well; but I cannot say whether it was put on the market.'"

The *Sewing Machine Times*, of New York, contains the following in its issue for August 10th:—

"An English inventor of a two-reel sewing machine had a nice puff in the newspaper of his town—of which *Sewing Machine Times* made mention a few months since.

"Now it has come about that an American consul discovered the machine, or what was said about it, and considered it of sufficient importance to report to his government; and the Department of Commerce and Labour of the United States joined in the free advertising of Mr. Flanagan's enterprise, and printed the Consul's letter distributing it from one end of the country to the other. And this was only the beginning, for the newspapers saw the importance of a consul's report and are copying it all along the line, headed 'Mechanic's Great Discovery.' Lucky Mr. Flanagan."

Jottings.

Mr. John D. Belcher, of Derby, has collaborated with Mr. Paul Hasluck in the production of an illustrated handbook on sewing machine adjustment and repair, published by Cassell and Co., at 1s. 2d. nett.

* * * *

The factory of the Davis (Vertical Feed) Sewing Machine Company, in Dayton, Ohio, is to be again enlarged, thirty-five houses adjoining the factory having been purchased to permit of the extension.

* * * *

Not a few of our readers knew Mr. J. S. Mellor, a traveller for W. Summercales and Sons, Ltd., the well known mangle manufacturers, and they will regret to hear that his body was found in a river, the coroner's jury holding that it was a case of suicide whilst temporarily insane. Mr. H. C. Longsden, managing director of the employing company, said that he knew of nothing whatever to account for the suicide.

* * * *

Messrs. J. Collier and Son, of Clapham Road, and branches, are about to open a new domestic machinery depôt in King Street, Hammersmith, W.

* * * *

The boys at the Malone Reformatory, Belfast, have found a new use for sewing machines. In a revolt, last month, they hurled at their superintendent three of these harmless articles, with the result that they were smashed to atoms, but no harm was done to the superintendent.

* * * *

At the Worksop County Court last month Messrs. W. S. Moiser and Co., Limited, sewing machine agents, of Sheffield, and branches, were sued by James Carlton, of Worksop, for £1 13s. 10d. wages due. Defendants were not represented. Plaintiff said he was engaged by defendants to sell machines and to collect money at 15s. per week, and the claim was for wages and travelling expenses. Judgment was given for plaintiff for the amount claimed to be paid within fourteen days.

* * * *

The railway companies are doing their utmost to kill the folding mail-cart by refusing to consider it as passenger's luggage, and charging for its carriage. A correspondent states in the *Daily Chronicle* that he recently had to pay sixpence for the folder and 4½d. for himself, although the pram was so small that it was easily carried in one hand.

* * * *

Another correspondent points out that cricket bags, gun cases, golf bags, etc., are carried by the railway companies without charge, but the typewriter or hand sewing machine, taking up less space, must be paid for. This correspondent may be right as regards the typewriter, but several county court judges have decided that a sewing machine must be considered as personal luggage, and therfore go carriage free.

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The Receiver in the affair of Humphry and Sons, Ltd., of Birmingham, informs us that he has disposed of the leasehold cabinet works, plant, machinery, stocks, tools, goodwill and patterns of this business, as on and from July 5th, 1905, to Messrs. Humphry, Finney and Company, Limited, who will continue to carry on the business of cabinet, wood mantelpiece, bassinette and mail cart manufacturers at the same address.

Cycle Jottings.

It has now been definitely decided to dissolve the National Association of Cycle Traders, also the Traders' Association, and to form a new combination which will be called the Cycle and Allied Trades Association. The annual subscription is 5s. for retailers, two guineas for factors, and five guineas for manufacturers. In order to get the support of the two latter branches of the trade, a movement is on foot for the retailers to boycott the wholesale firms who do not join the new association.

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It is interesting to note that the liabilities of Symonds London Stores, Ltd., have been found to amount to £10,731, of which £5,292 are expected to rank. The assets are estimated at only £3,352. Of course these figures take no note of the loss to the shareholders, which amount to some £30,000. It will be remembered that this concern started the famous, or infamous "proverb" competitions.

* * * *

Mr. Lamb, the secretary of the Stanley Show, reports that the prospects for the cycle exhibition in November next are very promising. As last year, neither the Rudge-Whitworth nor the Swift Companies will exhibit, and it is expected that the Centaur and the Singer Companies will also be absent.

* * * *

As showing the durability of their fittings, Lloyd's Cycle Fittings, Ltd., announce that a machine made of their fittings has run over 26,000 miles without the bearings showing any signs of wear.

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Dealers who sell petrol should not omit to take out a licence, as the authorities are getting very active in instituting prosecutions.

* * * *

The Nickel Cycle Tube Co., of Wednesbury, are now busily engaged in making their patent butted tubes, which, they claim, are rustless and light, yet strong.

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It is expected that aluminium will be used more extensively in cycle construction than formerly, since Humbers' experience during the past four years has been thoroughly satisfactory.

* * * *

The reduction in prices made by the Rudge-Whitworth Company, in November last, has materially increased their trade. Their output for the 1905 season is actually placed at fifty thousand machines.

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Mr. W. L. Carritte, well-known in connection with Bradbury and Co., Ltd., reports that the Manchester Cycle Show, for which he is acting as secretary, bids fair to be a huge success. It will be held in February next.

* * * *

It is computed that Birmingham will produce 80,000 cycles this season, further, it is reported that Coventry despatched during the first six months of the present year no fewer than 135,000 cycles. Beyond doubt the cycle trade is experiencing a record year, due, probably, not a little to lower prices.

* * * *

Last month the Cycle Trade Benevolent Fund was inaugurated, thanks to Mr. A. J. Wilson. About £1,000 have already been promised in donations and subscriptions, but much more than this is necessary if the scheme is to be a success.

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Complaints of unsatisfactory tyres have been more frequent this season than formerly, and there is no doubt that quality is being sacrificed for low prices. Another feature about the trade is the extraordinary low prices at which standard makes are being offered. There are several shops in London advertising covers at the following prices: Dunlop, 8s. 3d.; Clincher, A Won, 8s. 3d.; and Palmer, 8s. 6d.

* * * *

Mr. A. R. Leask, a cycle dealer, of Eastleigh, is applying to the sale of cycles the old-fashioned weekly payment system. That is to say, his customers pay him a certain sum per week until the amount is sufficient for the purchase of a cycle, and he then hands over the machine. We cannot think, however, that this system of trading is likely to be successful, and it certainly has its risks to the public who, of course, have to trust the dealer, instead of the dealer trusting the public.

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Turner's Hydrobrake, which was shown at the last Stanley Show, has been substantially improved, and would now seem to be free from all disadvantages.

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The Hudson Cycle Company are now supplying a small case for carrying a spare tube which is attached to the back stay of the bicycle. It is a capital idea, and will probably have a large sale.

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According to a French cycle journal, a satisfactory and cheap oil for lubricating cycles can be produced as follows: Take 16 parts of paraffin oil, and add 30 parts of olive oil. Another recipe is to mix one part of pure vaseline with seven parts of paraffin.

NEW COMPANIES REGISTERED.

Home Supply Time Payment System, Ltd.—Registered August 11th. Capital £3,000 in £1 shares. Objects: To carry on the business of drapers, tailors, boot and shoe dealers, house and office furnishers, undertakers, coal and coke merchants, dealers in sewing wringing and other machines, china, earthenware, and household commodities and utensils of any kind, etc. No initial public issue. Registered without articles of association. Registered office, 23, London Road, Croydon.

J. W. Lill and Sons, Ltd.—Registered August 17th. Capital £30,000, in £1 shares (10,000 preference). Objects: To acquire the business of general drapers and house furnishers carried on by T. H. Jeffrey and F. W. Lill at Bristol Street and Coventry Road, Birmingham, as J. W. Lill and Sons; to adopt an agreement between Mary A. S. Lill, T. H. Jeffrey and F. W. Lill, H. Lill and D. Lill of this company, and to carry on the said business and that of boot and shoe manufacturers, hatters, haberdashers, mercers, furriers, glovers and wholesale and retail dealers in sewing machines, perambulators, leather goods, saddlery, household requisites, etc. No initial public issue. Registered office, 61, Bristol Street, Birmingham.

Humphry, Finney, & Co., Ltd.—Registered August 10th. Capital £5,000 in £1 shares. Objects: To adopt an agreement with W. Charlton and to carry on the business of wood turners, cornice-pole, mantelpiece, furniture, and bassinette manufacturers, and any other business convenient to be carried on in connection therewith, in Scotland Street, Birmingham, or elsewhere. No initial public issue.

Cross Bros., Ltd.—Registered July 17th, with a capital of £80,000 in £10 shares. Objects: To acquire the business of ironmongers, furnishers, dealers in sewing machines, prams, mangles, etc. No initial public issue. The first directors are Charles Cross, governing director. E. E. Cross and T. N. Cross. Registered offices: 21, 22, 23, Working Street, Cardiff.

COMPANY'S DEBENTURES REGISTERED.

Perfect Blind Stitch Sewing Machine Company, Ltd. (Manchester).—Particulars of £500 debentures, created August 1st, 1905, charged on the company's undertaking and property, present and future, including uncalled capital, subject to prior debentures for £600 and £200, have been filed pursuant to Section 14 (4) of the Companies Act, 1900. No trustees.

IN DEFENCE OF THE RETAILER.

In these days when there is much talk of doing away with the retail tradesmen, and for the manufacturer to deal direct with the consumer, it is interesting to note that a well-known American authority on business methods and policy calls the retailer the "King of Business." Mr. Anbuchon, in his essay, goes on to say:

The retailer's shop as a depôt of supply is a permanent factor in merchandising, by virtue of the "law of least resistance," and by the fact that the habits of the great mass of consumers persist in conformity with this law.

We cannot lessen the effect of an old habit except by creating a new habit, which through superior facility of movement, along the lines of convenience overcomes the earlier acquired modes of conduct.

Of the one thousand persons, it may be said with certainty, that at least 90 per cent. will buy of the retail shop, rather than undertake the labour (and it is labour) of writing an order or inquiry to a manufacturer.

The personal influence of the retailer is a powerful factor in determining the taste or desire of the consumer, and the retailer's self-interest will control the direction of the influence which he exerts in bringing about conditions favourable to trade on the class or brand of merchandise which he favours.

Retailers' Co-operation.

Products of manufacturers, although given the full extent of newspaper and magazine publicity, will yield adequate returns only when the retailer's interests are given first consideration. Without his willing co-operation the progress of distribution is retarded at least 50 per cent., and while the interest and desire of the consumer may be stimulated by advertising, yet it is fed by the dealer on the products of non-advertising manufacturers, similar in character, perhaps "just as good," but which afford the dealer a greater profit.

The demand from the retailer will control the wholesaler, we might say almost absolutely. Provided a reasonable profit in the aggregate is offered him, the wholesaler will do business on a smaller margin, and even make more money than he now makes, if the retailer's interest and influence are first sought by the manufacturer.

That advertising, in whatever form the publicity is given, sells more merchandise as a result of its effect upon the retail dealer and his assistants, than as a result of its effect on the mind of consumer—is a conclusion which I do not believe to be far from the truth. I refer rather to general merchandise than to patent medicines and cures, although even in this line the favour, or disfavour, of the retail druggist will make or break the popularity of any item of sale within his immediate sphere of influence.

Every retail dealer has a certain following over which he exerts a measure of control. The dealer's suggestion to his customer on the merits of a brand of goods will be effective in ninety-nine cases out of a hundred. A window display made by a retailer is worth, as an advertisement, more than a hundred thousand paper circulation, although its influence while operative upon comparatively few customers, is effective upon a greater number, because the goods are there to look at and to buy, ready to hand, and convenient for delivery.

The effect of a display card hung up in a dealer's store is greater upon the dealer and his assistants than upon the transient customer. The card or sign keeps the name of the goods constantly in the mind of the dealer and his assistants, and causes them to make oral suggestions to customers to buy the goods, while selling other articles to them.

Similarly a handsome "dummy" exhibit is a standing memory tab to the assistant who sells the goods by showing them.

A salesman on the road, to save weight, often leaves at home the sample of staple goods which he thinks everybody knows all about, and will not care to look at again. A salesman can sell three times as much if he takes the sample and shows it, notwithstanding the fact that his customer had seen it a hundred times before Experience proves this to be true.

Hundreds of thousands are wasted every year by advertisers of merchandise, because the edict has gone forth that it is the consumer who is the arbiter of the trade, and when the advertiser can reach the consumer and mould his opinion, the world of business is at his feet.

The consumer, in fact, does make final decision—but how? And how long is his decision in force before it is reserved by that higher court—the self-interest and personal influence of the retail dealer?

The consumer as a class is not wise to the ways of merchandising. By a chain of many interests attached to the ring of suggestion in the nose of his understanding, he is led, with little resistance, to the adoption of any and every kind of food, fad, or fashion. The man who gets the strongest grip on the chain determines his course.

The strongest influence is the personal one. The man next to the consumer who wields the personal influence is the retail dealer.

We are all consumers, and have but to consider the influence which caused us to buy things we did not need, and did not use after we bought them, to understand precisely the power of suggestion by direct contact with the goods that we bought.

The retail establishment is a salesroom; the retail dealer and his assistants are salesmen. On the sustained enthusiasm of salesmen the success of business depends.

Considering the retail dealer as one of our own salesmen, it is clear that to secure his best efforts we must pay him well, and show him how to sell our goods—furnish him with every auxiliary of attractive display, and keep his mind keyed to the importance of devoting his energies to our business.

If we distribute through a wholesaler, the wholesaler's interest must be sustained, but it can be best sustained by making his work easy.

The wholesaler seeks profit in the aggregate rather than by percentage, and while all seek large aggregates yet, the limit of territory and volume is more rigidly fixed for the retailer than for the jobber. Even the manufacturer is in a sense limited to a percentage by the limit of his immediate capacity to produce. The factory, on the contrary, has a practically unlimited field for expansion. Volume and lessened proportionate expense compensate for smaller percentage.

I believe that one thousand pounds expended in advertising direct to the retailer and in making a salesman of him will bring more in actual results than two thousand dollers in so-called general publicity with the consumer as a primary objective.

The Consumer's Proper Place.

"King Consumer" is largely a myth—a false, treacherous god, set up to wheedle the money from the pockets of the credulous, who, pinning their faith to this much preached doctrine, cast fortune and sanity into the collection boxes of its priesthood.

It is through the elimination of the mythical by the dissipation of the halo with which advertising men have surrounded the consumer that we may hope to see clearly, and transfer advertising from the expense account to the investment columns.

We cannot do without the consumer, but we must place him where he belongs—in the rank and file of the soldiery of trade.

The laws of nature are uniform in operation. The law of organisation operates with unity of method, whether it be in our own physical organism, in business, in the municipality, or in the national or the universal organism. A sameness of fundamental principle is absolutely clear, and seems essential to harmony and effectiveness.

An army is organised by units of eight, a corporal to seven men, and so on up to the general.

The discipline of the rank and file is maintained by the authority of the petty officers, in direct contact with the men. A deviation from this principle means confusion.

A retail dealer by the law of organisation, being in direct contact with the rank and file, exerts the influence most effectual for their training.

On the character and ability of the retail dealer, as a class, depends on the character of business, as a whole.

The retail dealer, as we find him, is not yet perfect as a business man and salesman, but he is rising fast, and efforts to make him rise faster is good advertising.

Distribution is made through retail dealers, each of whom may be said to constitute the nucleus of a trade sphere or section. The cities and rural districts are made up of a great number of these "nucleated" spheres. General advertising to the consumer without having previously placed the goods on the shelves of the retail dealers, is sure to be a waste expenditure until the goods are convenient for the consumer to buy.

Sectional advertising, however, can be made immediately profitable. Neighbourhood work with selected retailers as the centre of operations is direct and effectual. It can be done by the retailer himself, if he is provided with the means of doing it. Some retailers provide themselves with material, but their usual advertising covers a general line. A manufacturer who supplies the retailer regularly with special advertising matter in sufficient quantities for the purpose, and sees to it that distribution is made, may cut down his "general" publicity appropriation, not only without risk of loss of trade, but with every assurance of substantial gain.

"General" publicity falls on too many barren spots, on too many sections where proper "merchandising" preparation has not been made through the establishment of supplying points, and where the enlistment of retail dealers' interest have not been effectively accomplished.

Forcing a retailer to sell our goods without a good profit is like leading a horse to water without being able to make him drink—he balks at the trough.

It has been said that for every pound's worth of actual silver brought above ground, ten thousand pounds have been "sunk" into the ground by investors, and so we may say that for every scuccessful "general publicity" advertiser there have been ten thousand who have planted fortunes and reaped failure.

There must be something wrong, and I am firm in the belief that it is because the consumer has been made the primary objective point, instead of the retailer.

ARRANGEMENTS WITH CREDITORS.

Daniel Mullarky, Jeweller and Dealer in Furniture, Mangles, and Prams, 13, Manchester Road, Bradford.

The above came up for public examination last month, and in answer to the Official Receiver, the debtor said up to October, 1894, he was manager for a firm of jewellers in Bradford. He then began business on his own account as a jeweller and silversmith at 13, Manchester Road, Bradford, having £150 capital. The business was at first successful, and he had a turnover of about £1,000 per annum, which increased year by year. The gross profits varied from thirty to 100 per cent. on the turnover. In 1897 he extended his business by taking the shops 20 and 21, Manchester Road, Bradford, and in 1901 he took a warehouse at 12, Fawcett Court, Bradford, and began to sell furniture and household requisites on the hire purchase system. In the same year he began selling jewellery on the instalment system. The goods were sold through agents, the terms being ten per cent. deposit and ten per cent. per month afterwards. The debts outstanding on that business was very heavy. He had returned his book debts at £2,119, of which £604 were doubtful and £1,039 absolutely bad. Most of the debts were in connection with the instalment branch of the business. People did not pay as they ought to have done, and there were a great many defaulters. In the first year the turnover of the instalment branch was £7,000, but it had since declined to half that amount. In order to meet the claims of creditors he had pawned certain portions of his stock-in-trade, and had otherwise disposed of goods at less than cost price. This had been going on for nearly two years, and had resulted in a loss of probably £500. In February, 1904, he gave up the shops 20 and 21, Manchester Road, Bradford, and in June of this year he discontinued the furniture business. During the last two years he had been frequently sued by creditors, and had paid out executions by selling and pawning jewellery at less than cost price. Questioned as to his indebtedness to a creditor who had proved for over £600, the debtor said he did not owe this creditor more than £350.—In reply to Mr. A. V. Hammond, who appeared for a creditor, the debtor said that the debt last alluded to arose in connection with accommodation bill transactions. The bills were given, in many instances, to help the creditor concerned over his pay day. The creditor would give the debtor his own cheque, and in return the debtor would hand over bills for double the amount to be paid into the bank against the cheque. On the application of Mr. Lemon, representing the trustee, the examination was adjourned to the 4th October, and the debtor was ordered to furnish an account of the goods disposed of at less than cost.

D. W. Pearson and Co., Sewing Machine and Pram Dealers, London Road, Southampton.

As briefly reported in our last issue, the above has been adjudicated bankrupt, and the first meeting of creditors was held on August 8th, when it was decided to leave the matter in the hands of the Official Receiver as trustee.

From the statement of affairs the gross liabilities amount to £1, 151 16s., of which £1,057 5s. 4d. is unsecured, and assets consisting of cash deposited with solicitor for costs of petition £10; stock-in-trade, £45; furniture, £2; book debts, good, £113 16s.; making £170 16s., less £45 6s. 8d. for pref. claims, leaving net assets £125 9s. 4d., and showing a deficiency of £931 10s.

The debtor ascribes his failure to "illness of wife, bad trade, insufficient capital, and bad debts." According to the official reporter, the debtor started business in 1886 at 30, New Road, Southampton, as a dealer in baby carriages and sewing machines, with a capital of £40, this being obtained by the surrender of a life policy. In 1889 he removed to St. Mary Street, Southampton, having purchased the stock-in-trade of a similar house for £130, which was paid by instalments. He also in 1899 opened a branch business at 20, London Road, Southampton. His books do not disclose his position at that time, but he states his assets exceeded his liabilities by about £100. In July, 1904, his effects at 20, London Road were seized and sold under a distress for rent, and he states that he sustained a loss of £100 by reason of the forced sale. Up to the date of the receiving order he traded at 52, St. Mary Street, Southampton. The debtor says that he became aware that he could not meet his liabilities over a year ago (when his deficiency amounted to £701 11s. 7d.), and he has contracted debts which are now owing since that time.

The principal creditors are :—	£	s.	d.
L. Blankenstein and Co., London	47	3	6
Bonsall and Sons, London	82	4	0
Cahn and Cahn, London	27	12	0
Evans, Sons and Co., Blockley	54	17	3
Jones' Sewing Machine Co., Guide Bridge	10	7	2
Harold and Denson, Ltd., London	57	15	0
Monington and Weston, Ltd., London	102	11	9
W. E. Wernam, Stoke Newington	102	13	6
T. Harris and Co., Birmingham	34	4	5
Jas. Lloyd and Co., Ltd., Birmingham	41	6	0
J. Silberberg and Co., London	45	15	11
H. B. Rohss, Southampton	33	0	0

Blackburn Bros., Cycle and Domestic Machinery Dealers, Victoria Road, Seacombe.

A meeting of the creditors of the above was held on July 31st, when the statement of affairs submitted showed as follows:—Liabilities: Unsecured trade creditors, £347 5s.; cash creditor (Mrs. Blackburn), £350; total, £697 5s.; preferential creditors: rent and rates, £20 18s. 9d. Assets: Stock-in-trade at cost, £251 3s. 6d.; fixtures, £15; book debts, good, £108 3s. 1d.—£374 6s. 7d.; less preferential claims, £20 18s. 9d.—£353 7s. 10d.; deficiency, £343 17s. 2d.—£697 5s. Mr. Blackburn commenced business in 1893 with a capital of £130, which he borrowed from his wife, who at that time possessed about £800, which was left to her by her father, who died on July 17th, 1891. The debtor has since borrowed further monies from his wife at various dates, making a total of £400. He continued trading until November 24th, 1899, when he took his wife's brother, Mr. Robert Hall, into partnership, who introduced into the business a sum of £250. The stock-in-trade and book debts at that date were agreed by Mr. Blackburn and Mr. Hall to be worth a similar sum. They have since traded as Blackburn Bros. Mr. Robert Hall stated that he had other money which was left to him by his father, and which has since been put into other businesses and lost. The debtors were closely questioned regarding their trading, and the meeting was informed that in 1899, when the partnership commenced, their turnover reached as much as £30 per week, but has since dropped to £7. The expenses in connection with carrying on the business, including rent, rates, wages, and advertising, amount to very nearly this sum. No further particulars of the trading were put to the meeting. The deficiency they accounted for through bad trade, heavy expenses, and very keen competition. The household furniture, some of which was purchased by Mrs. Blackburn, is claimed by her, and it was stated that, at the time she lent her husband money, it was understood between them that the furniture was purchased by her for the sum of £50. No written agreement was drawn up at the time A bill of sale was drawn up on July 17th, 1905, and filed on July 20th, 1905, in favour of Mrs. Blackburn for £50. It will be seen from the statement of affairs Mrs. Blackburn is scheduled as a creditor for £350, being the balance due to her. The debtors have no separate estate, and no offer to make. The book debts shown on the statement of affairs are all described as being good, but are for goods sent out on the weekly payment system, most of which have been supplied this year. There is a further sum in book debts amounting to £20 19s. 1d., which have been assigned to Mr. Ed. Lloyd, solicitor, to cover his costs in connection with calling the meeting. Mr. Hall has a life policy in the Prudential Insurance Company for £50, payable at the age of 60. There is no surrender value to this. The debtors had no offer to make, and it was resolved that a deed of assignment be executed to Mr. W. J. Randall (Palatine Trade Protection Office), as trustee, with a committee of inspection consisting of Mr. Charles Turner, chartered accountant (of Sheffield), Mr. John Dawson (of Messrs. Hawksley and Co., of Liverpool), and Mr. Rendle (of the Liverpool Bassinette Co., of Liverpool), conditionally Mrs. Blackburn waives her claim for the benefit of the creditors. Mr. Blackburn stated that she is willing to do this, and in consideration the creditors agreed not to contest the bill of sale, which was registered. The majority of the creditors were present, including the largest, and were all agreeable to this course.

Subsequently the deed was registered. Among the creditors are:

	£	s.	d.
D. Butterfield, Keighley	15	0	0
T. Harris and Co., Liverpool	22	0	0
J. Harrop, Ltd., Manchester	14	0	0
J. H. Morris and Co., Manchester	10	0	0
Liverpool Bassinette Co., Liverpool	54	0	0
Rivett, Campbell and Co., Manchester	10	0	0
Star Manufacturing Co., Cubitt Town	10	0	0
Varley and Co., Keighley	26	0	0

F. Stringer and G. W. Brook, Ironmongers and Dealers in Prams and Mangles, Castleford.

A deed of assignment has been registered in the above. The liabilities are stated at £1,504, and the assets at £1,318. Among the creditors are: Dawson, Bentley and Co., Keighley, £37; W. and S. Summerscales' Sons, Keighley, £14; Simpson and Fawcett, Leeds, £10.

T. W. Akeroyd, Dealer in Furniture and Sewing Machines, Girlington and Allerton, Yorks.

The above is being wound up in bankruptcy. Among the creditors are O. Lobl, Aldersgate Street, E.C., for £15.

Eclipse Furnishing Company (Phœbe Phillips), Furniture and Sewing Machine Dealers, 62, Lower Clapton Road, N.E.

The above is being wound up in bankruptcy. Liabilities are £5,490 and the assets £830. Among the creditors are O. Lobl, Aldersgate Street, E.C., for £8.

William Beech, Dealer in Furniture and Prams, High Street, Tunstall.

A deed has been registered in the above, showing liabilities £286, and assets £158. Among the creditors are T. Luckett, of Birmingham, for £22.

Mary A. Wood, Dealer in Furniture and Prams, Stamford Street, Ashton-under-Lyne.

A deed has been registered in the above, showing liabilities £302 and assets £82. Among the creditors are Bradbury and Co., Ltd., of Oldham, for £20.

W. Finningham, Ironmonger and Dealer in Mangles, Newton Stewart.

A trust deed has been executed in the above. The liabilities being £953 and the assets £285. Among the creditors are W. Summerscales and Sons, Ltd., Keighley, for £5 15s.

Hugh Jones, Dealer in Furniture and Domestic Machinery, Leigh.

At a meeting of creditors of the above, held last week, called because of pressure from certain creditors, it was stated that the liabilities are £346 and the assets £700, of which £500 are instalment accounts. The debtor asked that his creditors should permit their claims to stand over for six months, which would permit of his paying his debts in full. All present agreed to this course. Among the creditors are the Cherry Tree Machine Company, Ltd., of Manchester, for £31.

Kircher & Hurwitz, House Furnishers and Dealers in Mangles, Prams, Cycles, etc., Cheetham, Manchester.

Last month at the Manchester Bankruptcy Court, before Mr. Registrar Atkinson, the public examination was conducted of Christopher Kircher and David Hurwitz, who carried on business in co-partnership. The debtors' statement of affairs showed liabilities £1,352, and assets estimated to produce £324, leaving a deficiency of £1,028. David Hurwitz said he and Kircher began business at Shaw Street, Cheetham, in March, 1902. Kircher put £500 into the business then, and had since put in about £200. Witness put no capital in. They removed to Elizabeth Street in December, 1903. The failure was almost entirely due to bad debts. Mr. Johnson: How came you to give credit for your large amount of bad debts to so many people as you did who have failed to pay? The debtor: It is a rule in the business. We canvass, and we do not know whether the debt is bad or not till we find out. Mr. Johnson: Did your creditors know you were giving credit in this reckless manner? The debtor: They knew it was a weekly payment business. I did not know I was insolvent till I was pressed by a creditor about the end of February last. If I could have got my money I could have paid 30s. in the £. Christopher Kircher assented to the statements made by his partner. He did not, he said, personally obtain any of the orders from the customers whose debts had become bad. Examination adjourned till October 2nd.

Patents

The following list has been compiled expressly for this Journal by Messrs. Charles Bauer, Imrie, & Co., of the City Patent Office, 72, Cannon Street, London, E.C., from whom further information may be obtained.

14,838. C. Welch and C. Welch junior. Improvements in sewing machines.

14,935. D. Simpson and J. A. Simpson. An improved folding perambulator.

15,116. L. M. Scull. Improvements in guards for mangling and wringing machines similarly fitted with rollers.

15,562. G. T. Jones. An improved mechanical washer.

15,569. The Singer Manufacturing Co. and R. A. F. Pollock. Improvements in feeding mechanism of sewing machines.

15,608. T. E. Perkins. Stitching machine or apparatus for fashioning and inserting U-shaped lengths or loops of twine, thread, or the like, in position through certain articles, or for cutting off and inserting lengths of twine, thread, or the like.

15,767. F. W. Howorth (a communication from G. Heibling and Co.). Improvements in washing apparatus.

16,217. W. F. O. Berge and F. T. Frenzel. A machine for producing chain-stitch ornamentations upon finished knitted fabrics.

16,295. B. J. B. Mills (a communication from J. Ravachol and A. Grenier). Improvements in children's carriages.

ABSTRACTS OF SPECIFICATIONS RECENTLY PUBLISHED.

16,369 of 1904. **Washing Appliance.** R. Ballantyne, 37, Brownlee Street, Mount Florida, Glasgow. July 25th, 1904.

This appliance, which is designed to be used by hand, consists of two segmental side-pieces connected together by transverse spars and provided with a pair of handles.

18,061. **Drip-board for Washing, Wringing, and Mangling Machines.** W. H. Murton, W. S. Varley, and E. Murton, Anchor Works, Keighley. August 20th, 1904.

This invention consists in providing detachable drip-boards of washing, wringing, and mangling machines with projecting pieces or studs arranged to engage in slots and notches formed in the framework of the machine.

18,062. **Stand for Washing, Wringing, and Mangling Machines.** William Overend, Reliance Works, Cononley, near Keighley. August 20th, 1904.

This stand is constructed so that when in use the washing machine or tub may be supported by one part, and the wringing and mangling machine by another part of the stand; while when not in use the machines may be removed and the stand folded up.

18,107. **Machine for Binding Mats.** A. E. Hodder and the Warp-Pile Weaving Co., Ltd., 16, Eastcheap, London, E.C. August 22nd, 1904.

This machine or apparatus is designed more particularly for binding coir yarn mats, and the invention comprises a work-table formed or provided with a raised guide-edge, a gripping device adjustable relatively to the table and adapted to retain the mat against said guide-edge, and improvements in the stitch-forming mechanism, one claim being for the combination with the table of a reciprocating needle passing obliquely through the mat at an angle less than a right angle to the table and operating at one side of the axis of rotation of the shuttle, and another for the shuttle and its co-operating members, a driver, and a non-rotating casing. Seven claims in all are made.

18,772. **Chain Stitch Looper Mechanism for Welt Sewing Machines.** The Standard Rotary Machine Co., Ltd., and M. T. Denne, Rushden, August 30th, 1904.

This invention provides means whereby the needle thread is looped over the barb of the needle by a single-looper device instead of by the combination of devices hitherto usual, and it consists more particularly in the combination with a semi-rotary curved needle of a looper formed or provided with an eye for engaging the thread with the barb of the needle, and mechanism for causing the looper to travel around the needle.

19,363. **Washing Machine.** D. L. Martyn, East Boldon, Co. Durham. September 8th, 1904.

This is a reversible rotary machine in which the clothes lie between two revolving ribbed or corrugated discs, which are mounted on horizontal shafts and are adapted to rock thereon as they rotate. These discs run in the same direction at different speeds.

19,936. **Gear Belt for Sewing Machines.** W. Jones and J. Hall, of the Jones Sewing Machine Co., Ltd., Guide Bridge. September 16th, 1904.

The object of this invention is to provide a flexible driving belt not liable to slip, by means of which two shafts may be coupled so that their movements remain always in exact time with each other. A flat belt of leather or other suitable material is provided on its contact surface with transverse, equi-distant metal projections or ribs adapted to engage with corresponding grooves in the peripheries of the belt-pulleys. Four claims are made.

U.S.A. PATENTS GRANTED IN JULY, 1905.

793,716. A. H. de Voe. Sewing Machine Presser Foot.
794,021. B. Johnson. Embroidering Attachment.
794,655. J. T. Bearden. Fan Attachment for Sewing Machine.
794,690. H. P. Steward. Sewing Machine Binder.
794,875. R. H. Moore. Filled-Sack Sewing Machine.
795,150. H. C. Miller. Feed Mechanism for Sewing Machines.
795,540. R. N. Pearsall. Stitch Regulator Device.

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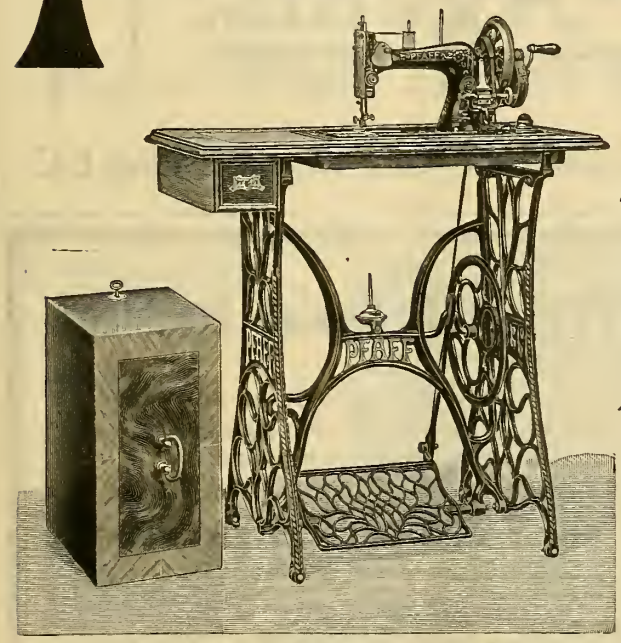
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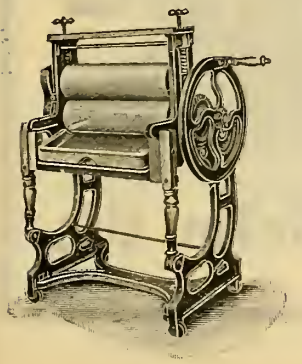
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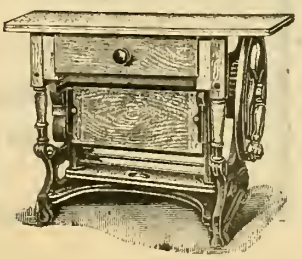
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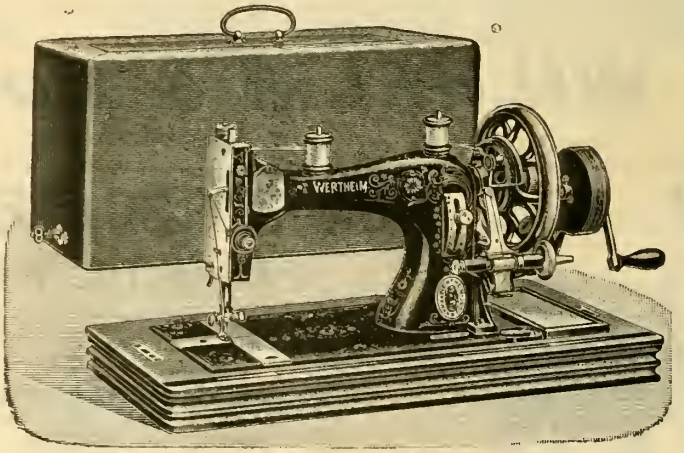
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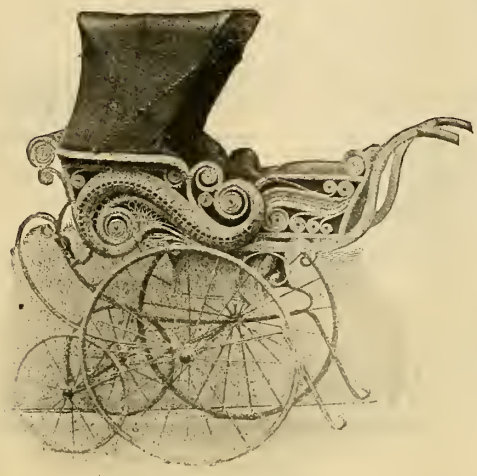
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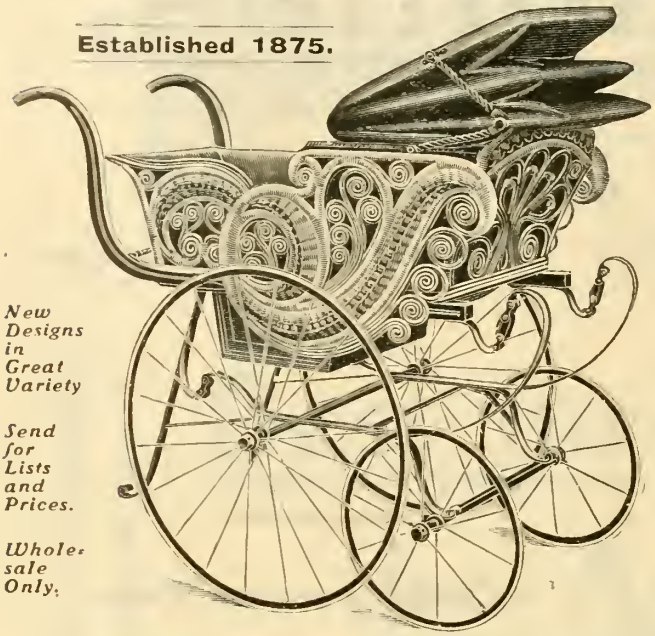
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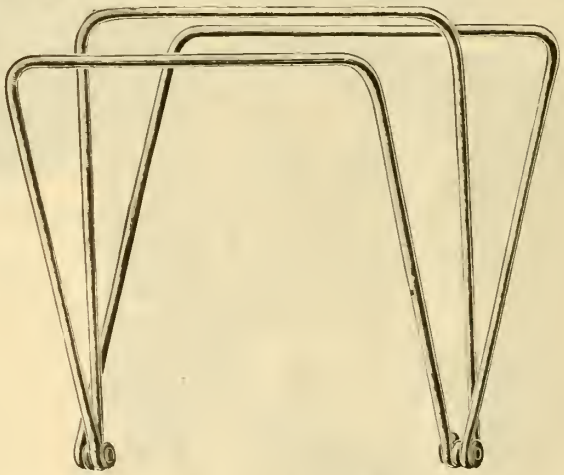
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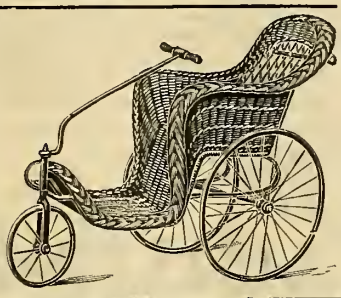
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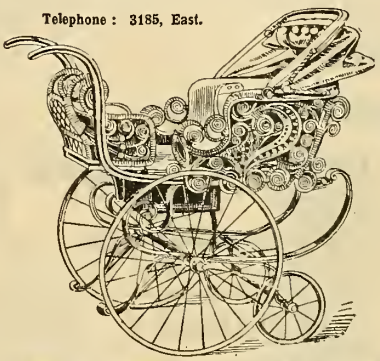


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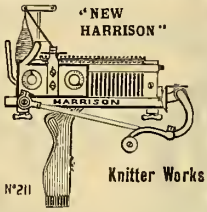
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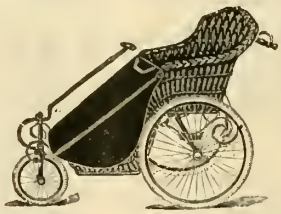
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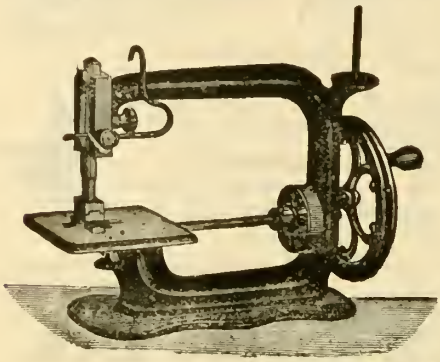
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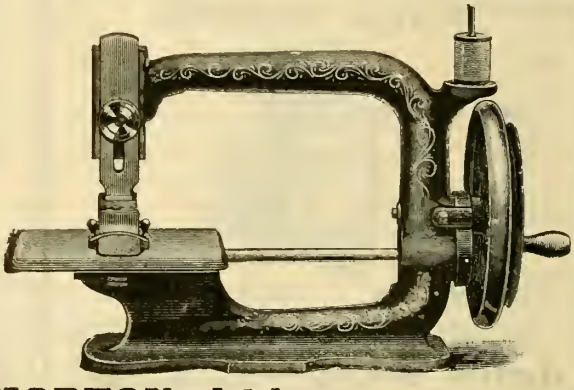
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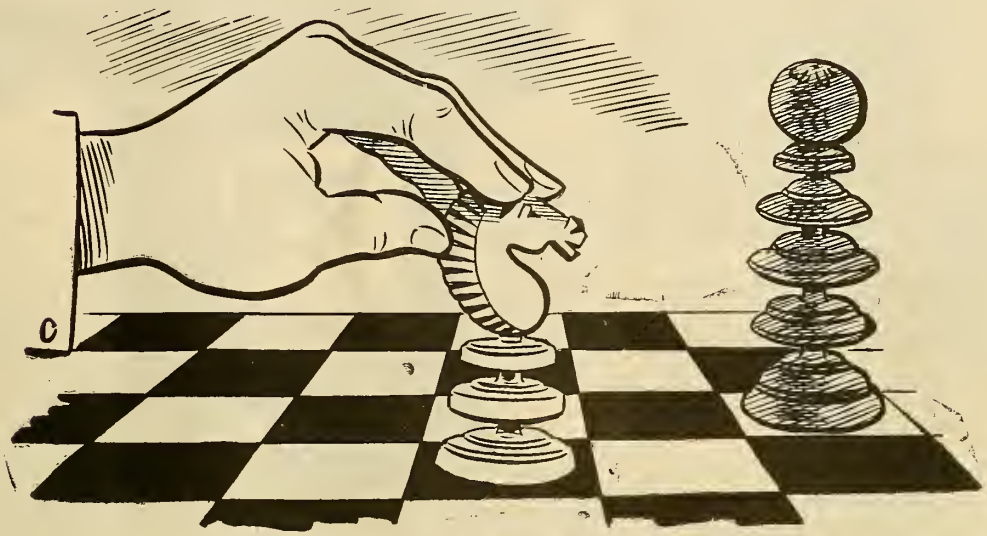
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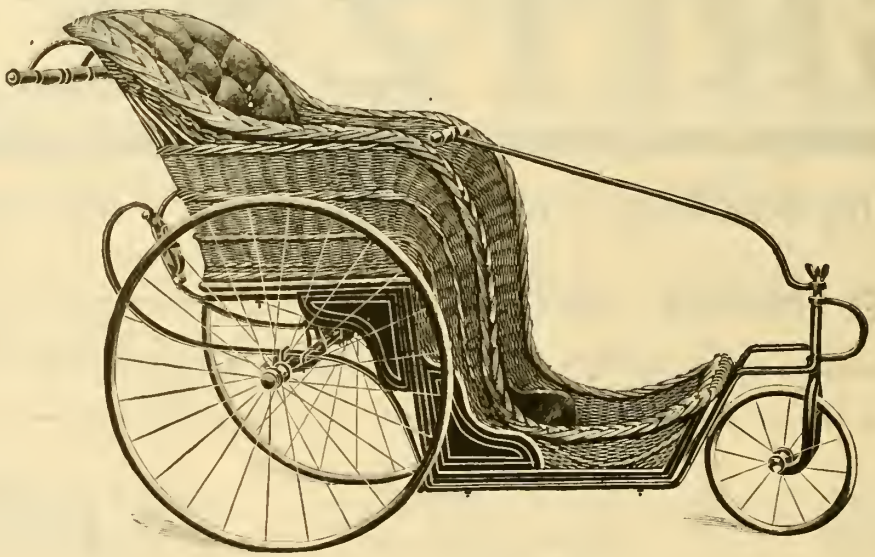
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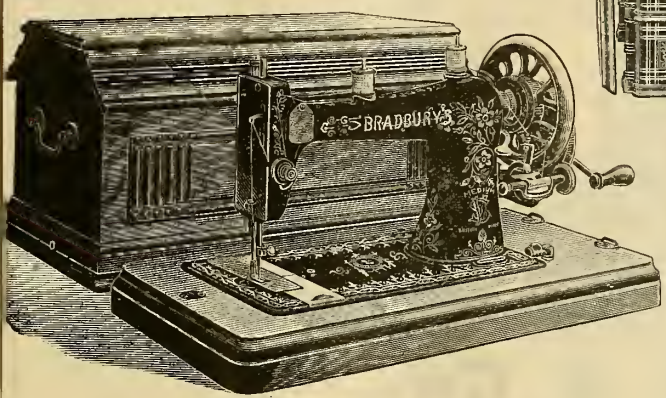
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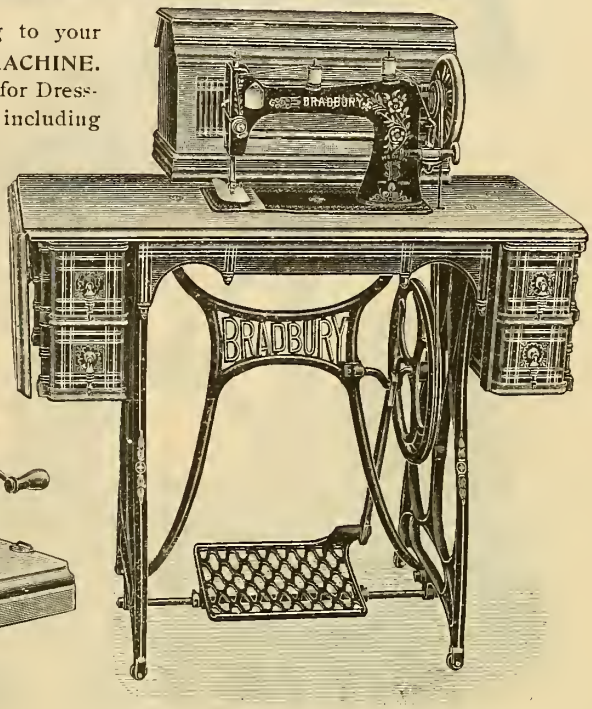
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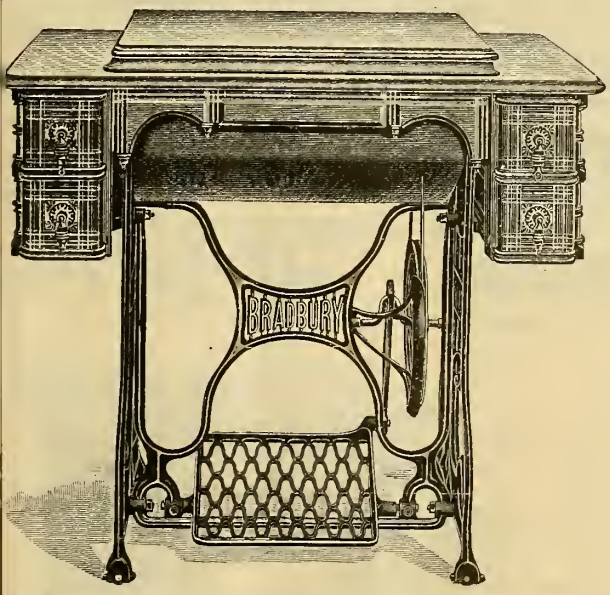
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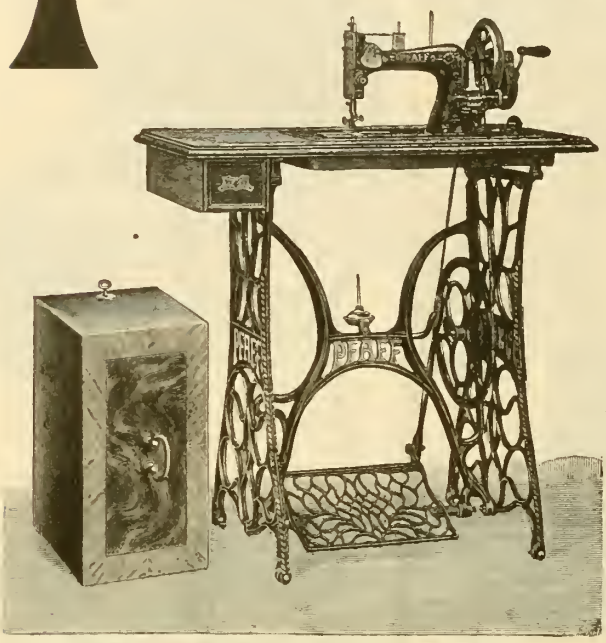
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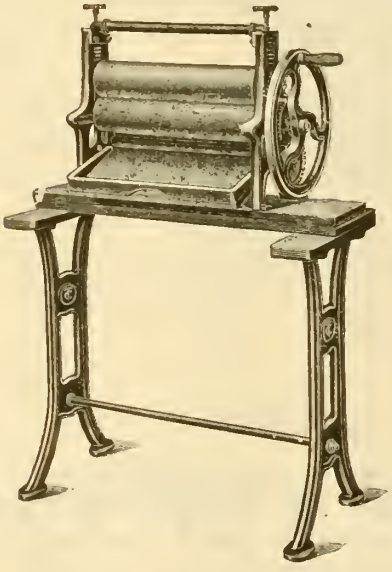
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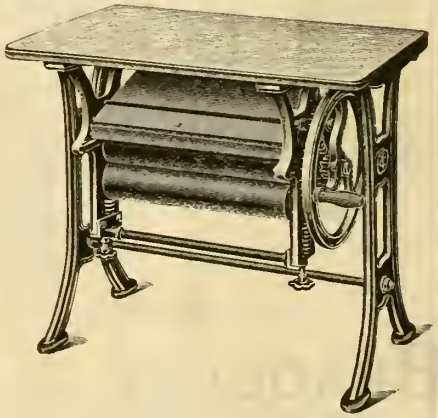
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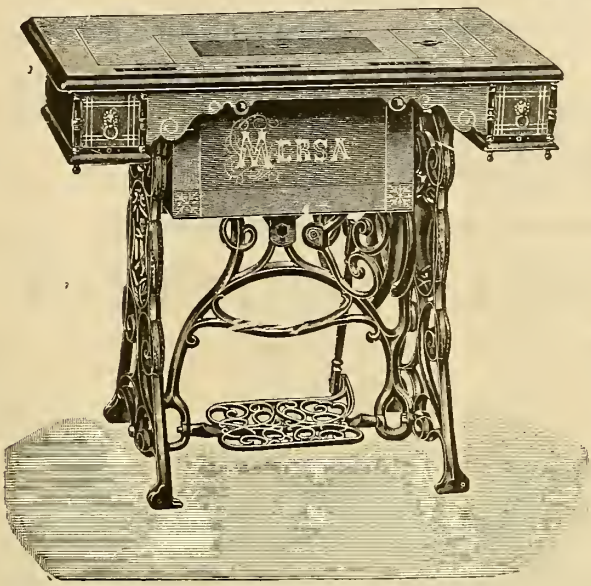
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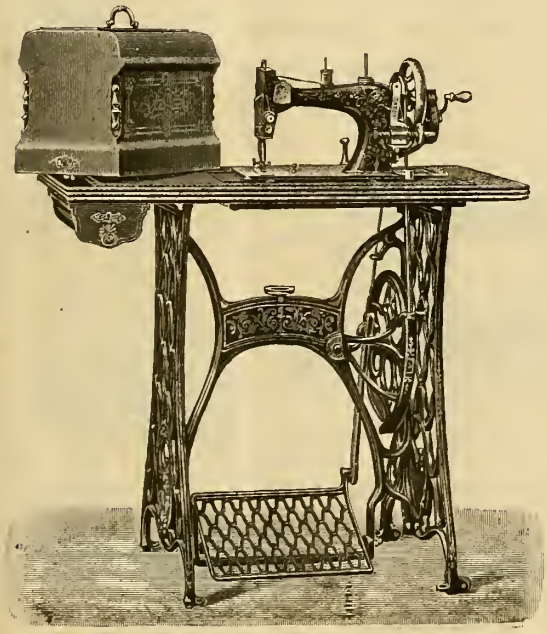
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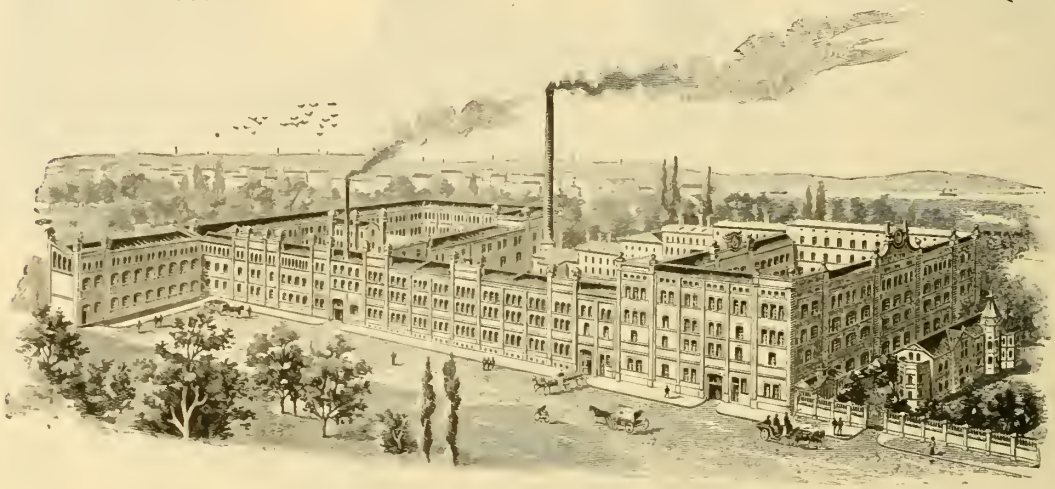
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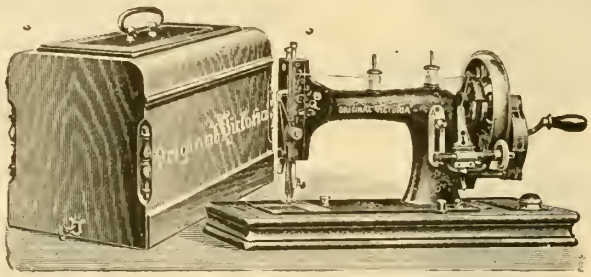
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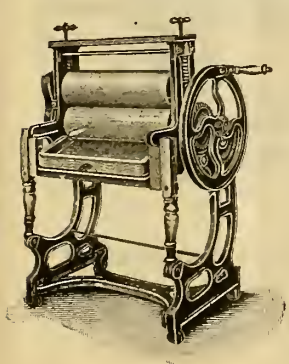
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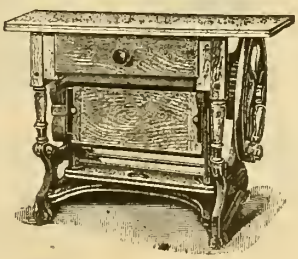
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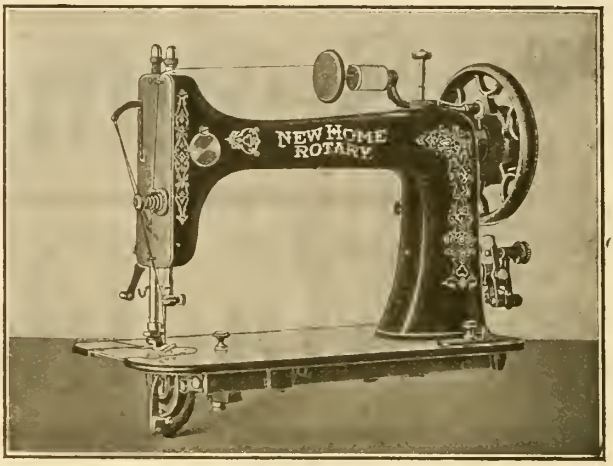
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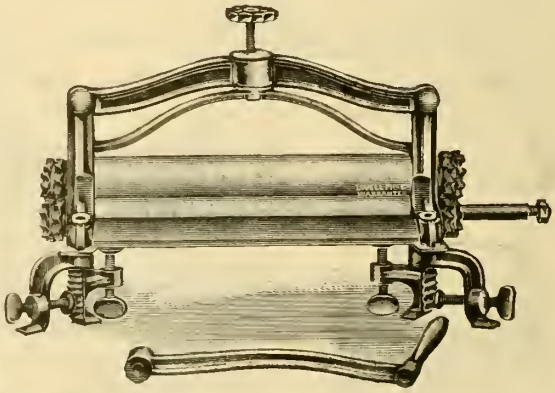
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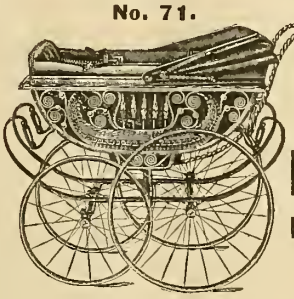
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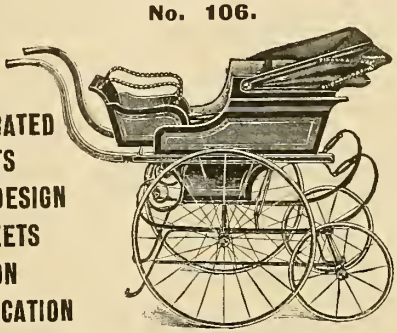


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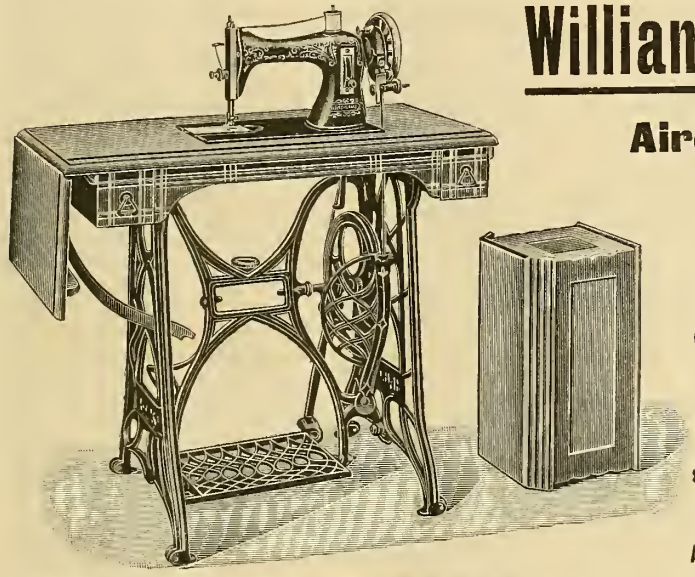
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Editorial Notes.

White-Washing an Empress.

It will be remembered that the Dowager Empress of China has hitherto been considered the main instigator of the Boxer outbreak, with all its horrors. A French officer now reports that during the riots he found that lady diligently working a sewing machine, and he asks whether it is not high time to revise our estimate of the character of the Chinese Dowager.

Message by Sewing Machine.

The sewing machine is generally considered to be merely a stitching appliance, but its scope is constantly being extended, at least according to American papers. We were told last year that it was a perfect lullaby, "its smooth sound inducing sleep," and later that by applying an emery wheel it would clean knives whilst sewing. The *New York American* now informs us that it is a capital masseur. All that is necessary is to arrange that an attachment, just invented, engages with the fly wheel and massage is thus applied to either the operator or to a person in close proximity.

Contra Accounts.

A considerable amount of business is done to-day by "contra account," and although convenient it is a dangerous form of trading. If one of the parties fail, the law is as follows:—A, the solvent trader, is not entitled to be paid for any goods he may have sold to B, the bankrupt, but, on the other hand, the trustee in bankruptcy can compel A to pay up in full for any goods he may have bought of B.

Co-operative v. Trader.

The editor of the *Tradesman* is well known as a valiant fighter for the retail trader as against the co-operative store. He has recently made an announcement which, if true, is startling. He asserts that: "The purchasing power of twenty-five shillings at a co-operative society is always less than that of a sovereign at an ordinary shopkeeper's, and if the dividend returned amounts to more than 2s. 6d. in the pound, twice the excess will have to be added to the twenty-five shillings to bring its value up to that of the lesser sum under the other circumstances. It would be possible, did space permit, to quote not merely dozens, but thousands of instances, in which official co-operators have plainly told their members that the rate of their dividend is dependable on the price they are willing to pay."

Interesting Patent Case.

An interesting sewing machine patent case has just been decided by the Court of First Instance in Germany. The action was that of Baer and Rempel versus Scharnberg. About four years ago Scharnberg obtained a German patent for an alleged improvement on the Wheeler-Wilson rotary hook with over-lapping tail which will be remembered as the "No. 6" hook. Scharnberg, it appears, bent the tail of the hook upwards and based his claim to a patent upon the attainment thereby of more perfect interlocking of the two threads in the material, the upwardly bent tail serving to pull off sufficient thread from the bobbin for the next stitch at the moment of setting the stitch when the top thread is slightly strained by the take-up.

It is well known that Baer and Rempel build machines on the W. and W. model, and have for years, like the W. and W. Co., utilised the tail of the hook for controlling the bobbin thread but by bending the tail to the side or providing it with a side projection. Now Scharnberg has been telling the trade that this method of Baer and Rempel was an infringement of his patent, hence the latter firm asking the Court to declare that this is untrue, and that his plan is in fact an old "pull-off" device open to the world. Strange to say, the evidence as to prior user or prior patents which Baer and Rempel produced was not convincing to the Court, who declared in Scharnberg's favour. An appeal, however, has been entered, so it is scarcely possible for the present judgment to stand.

Another Prosperous Trader.

By the death of Mr. Peter Jones recently there has passed away another prosperous trader. The deceased started with a capital of £70, and after 30 years it grew to such magnitude that in 1900 he sold out to a company, with a capital of £160,000, known as Peter Jones, Ltd., Sloane Square, S.W. Last month we referred to the late C. D. Harrod and George Bray as instances of marvellous success in trade and it is worth noting that most of the mammoth stores were founded by men who commenced in a small way, and with a trifling capital, their chief resources, in fact, being brains rather than money. The Civil Service Stores, we are reminded, were started in a curious way. Some of the clerks in the Post Office department, who were in the habit of making their own tea, became dissatisfied with the prices they were paying, and they imported some tea in chests, which they stored away in a vacant room in the basement of the General Post Office building. After a time they began to supply tea to clerks in other departments. This getting to the ears of the grocers, who found their orders for tea decreasing, they complained to the Post Office authorities, and these latter refused to allow a portion of the nation's building to be used as a tea warehouse any longer. After considerable wrangling and much speechifying, the clerks rented a warehouse, and stocked it not only with tea but with sugar as well. The grocers cried out against this second stab, but to no purpose. The nucleus of the stores was started, and everybody knows what they are to-day.

Bradbury's Improving.

Not a few of our readers will be pleased to hear that Bradbury and Co., Ltd., find their trade improving. At a recent meeting of debenture holders it was stated by Mr. W. C. Drybrough (the Chairman of the Board of Directors), that their loss for the first half of the year—£7,425—"should have been a profit of £3,000 according to the trade done, whilst salaries, wages and travelling expenses had been reduced by £4,000 compared with last year, and general trade expenses had also been reduced." The

reason why a profit had not been made was the issue of a writ from a debenture holder which had adversely affected the business. The other debenture holders appear to have faith in the future of the concern, although there is much to make up—the losses of recent years now amounting to £52,000. Many unprofitable branches have now been closed, and the future of this old concern is certainly much brighter than it was a year ago—provided of course that the writ be withdrawn.

A SEWING MACHINE DEALER'S PAMPHLET.

We have several times referred to Mr. K. T. Hardman who, in addition to carrying on the business of a sewing machine dealer acts as advertisement designer to the sewing machine trade. Mr. Hardman has just issued a pamphlet entitled, "Hints on the Purchase and Use of Sewing Machines," and sends us a copy of same. To show what one wide-awake dealer is doing, and to encourage others to still further efforts, we abstract the following from the pamphlet:—

COMMONSENSE AS APPLIED TO THE PURCHASE AND USE OF A SEWING MACHINE.

(By K. T. Hardman, Sewing Machine Expert.)

In presenting this little Handbook on the purchase and use of a Sewing Machine to our friends and customers in Rochdale and District, we may at once acknowledge that its chief object is to counteract the present tendency, on the part of some members of the public, to purchase a Sewing Machine without due regard to its merits or usefulness, but simply on account of its exterior finish and appearance, the inevitable result being that the purchaser is, sooner or later, wiser, sorrier, and so much poorer. This is partly due to the fact that in Rochdale, as elsewhere, humanity loves a bargain, and when an article is offered, to all outward appearance "just as good, and pounds cheaper," it proves too seductive an argument for some people, and they purchase it, fondly believing that they have got what was promised them. The most amusing part of the matter is, that those who have been disappointed in this manner are always the most emphatic in their denunciation of the dealer who sold it. How silly and foolish. What else can they expect. Good stuff always commands a fair price, and is by far the cheapest in the long run. Another reason why these inferior foreign machines are offered to the public is the keen competition in the trade, unfortunately at present, in some cases, in the hands of those who know little of the article they sell, and whose chief argument is "cheapness," and in their frantic efforts to attract custom, depend rather on the low price of the article they offer than any merits it may, or rather should possess. Now, as it is a fact that the better known makes of machines, such as Wheeler and Wilson's, etc., etc., cost all dealers the same prices, it will at once be seen that no so-called "cheap" shop can offer these high-class goods at "pounds less" than elsewhere. For all practical purposes the greater part of these cheap machines are of German manufacture, and upon an obsolete principle commonly known as the Singer Medium, a long abandoned style, so far as the better makes are concerned; owing to the many defects contained therein, among others being the fact that the movement is obtained by means of gear wheels, causing and setting up much noise and friction, making the machine heavy to run. These gear wheels can be seen if the plate on the back of the arm of machine is removed, and intending purchasers should insist on this being done, our advice being "don't" if the machine is on this principle. The shuttle in these machines is shaped something like a rowing boat, and in most cases requires a deal of threading. The needle is very difficult of adjustment, in fact it is, to anyone with weak sight, impossible to set such a needle. The metal out of which the bearings are made is soft, and quickly wears in use. The highly elaborate woodwork is simply thin veneer, which quickly peels off in a damp atmosphere, or cracks and blisters in a warm one. The machines are produced by overworked, underpaid, and sweated workmen. This fact alone should weigh with working people. In almost every case the machine appears under some fancy name or title, such as "Starlight," "The Household Delight," etc. These are not, of course, actual names in use, but will suffice to put intending buyers on their guard. The safe rule is—never buy a Sewing Machine unless the maker's name appears in a prominent place. If the machine is any good the maker will be only too anxious to put his name on it; if it is not, he will take good care that its place of origin is left unknown.

We may here give some slight information as to the birth of this labour-saving device, its development and improvement, and the two chief principles at present in use. As early as the eighteenth century the crude idea of a machine which would perform the functions of the seamstress, seems to have entered men's heads, and more or less imperfect and unsatisfactory models were created. It was left for Elias Howe, a young American mechanic, to evolve the first practical lock-stitch machine in or about the year 1844, and the history of Howe's early struggles is an interesting one. We give an illustration of Howe's first machine, and do not doubt it will prove an interesting comparison with the latest type of modern machinery for stitching. Strange to say, America would have none of this new invention, and Howe in despair, and with almost no resources left, came to England, and succeeded in interesting a manufacturer of corsets, carpet bags, etc., in Cheapside, London, in his invention, with the result that a machine was disposed of at what now seems the huge price of two hundred and fifty pounds, and an understanding that, if the machine came into general use, the inventor was to receive a royalty of three pounds on each one sold. As a matter of fact Howe's troubles, instead of being at an end as might be thought, were only beginning, as, on his return to America with only two shillings in his possession, he found his machine was being copied, and for some years from this date his life is a record of struggling against privations and hardships of a most severe character, and, to add to his other troubles, his wife died during this difficult period. It is pleasing to be able to record that in the long run Howe met with his proper reward, and derived a princely revenue from the sales of his invention. In the year 1867 he was decorated with the Cross of the Legion of Honour by the French Government, but he did not long enjoy the honours and rewards which his invention had brought him, for on the 3rd of October, 1867, Elias Howe died at Brooklyn, New York, to the deep regret of his innumerable friends, who not only honoured him for his inventive genius, but also for the excellent personal characteristics he possessed.

Howe's system of securing the desired result was by means of a shuttle operated by reciprocating movements of the machinery. Of this more hereafter. On the 1st of April, 1849, a cabinet maker, of Adrain, in Michigan, U.S.A., perfected his idea of a machine for stitching, but, strange to say, with no knowledge of Howe's efforts, and the principle invented by this young cabinet maker, Allen B. Wilson, was of a totally different kind to that of Howe's machine, and from both a mechanical and practical point of view was decidedly the superior one. It is known as the "Rotary Hook" principle, and is in every way superior to any shuttle machine, and with many improvements, during a period of over fifty years has been adhered to by the well-known firm of Wheeler and Wilson, a firm employing thousands of highly-trained and well-paid hands in their great works at Bridgeport in the United States, the original home of the sewing machine. Over nine hundred varieties are now manufactured, adapted for every conceivable class of work and material. This make of sewing machine, for which we are sole agents in this district, is without doubt the finest article on the market, and so great is our confidence in it that we are prepared to send out one on approval to any respectable householder, to be tried against any other make whatever. We are confident of the result. Of course we can supply any other known make from stock when wanted. Our only

reason for recommending this particular make before all others is our knowledge that it is the best value possible. Fitted with ball bearings, noiseless, extremely quick and light to run, with no troublesome shuttle to thread, having a self-setting needle, very moderate in price and good for twenty to thirty years' service, we recommend it strongly to keen and careful buyers, who realise that before any article can be really cheap it must be "good" as well.

A GOLD-PLATED SEWING MACHINE.

President Roosevelt has just had made for him a sewing machine that is said to be the most costly ever produced. It is intended as a present for the Empress of Japan in recognition of the courtesy extended to Miss Roosevelt during her recent visit to Japan.

In conversation with Miss Roosevelt the Empress expressed a desire to possess an American sewing machine, and Miss Roosevelt communicated the wish to her father, who immediately gave the order.

Every part of the machine where there is no friction is goldplated. At one end of the machine, in goldplated ironwork, are the American and Japanese coats of arms.

The machine will be placed in a mahogany cabinet lined with silk and plush in the Japanese colors. A special messenger will probably carry it to Japan.

THE PRAM TRADE IN 1905.

Following our custom, we have communicated with the manufacturers of children's carriages and obtained from a large number their experiences of trade during the season now drawing to a close. We give a few of the replies below, but many of our informants prefer that their replies should not be printed.

Judging from our numerous reports concerning the whole country, we are forced to come to the conclusion that the present season was unsatisfactory in spite of the fine weather. Not a few makers have had a larger output than last season, but—and this is the wail of many—the trolley car figures far too prominently in their returns, and this has made the net result of the season very disappointing. Several makers have tried their best to kill the trolley craze, but without success, and others have tried to lead the public to asking for better quality. Several firms note a decided demand for the latter, but others say that their customers ask for cheaper and cheaper trolleys.

Mr. Simmons reminds us that one of the most noteworthy events of the season was the concession of the railway companies as regards classification—which concession, it should be remarked, was not a little due to the efforts of Mr. Simmons.

Mr. Wilson's reference to weights should be carefully studied by dealers who are primarily concerned. We reported some months ago that a Birmingham pram manufacturer had assured us that he had discovered that the men who weigh merchandise for railway companies are paid according to weight. Thus their interests as well as their employers is to overcharge.

We follow on with a few of the reports we have received from pram manufacturers:

Ashton Bros. and Phillips, Limited, write: "Our trade this year has been good. The demand for the better class cane carts has been small, and the mailcarts with wood bodies have had a greater run than usual. The mailcart trade proper has been greatly hampered by the introduction of the trolley and folder carts, chiefly the very cheap ones. We endeavoured to keep from the manufacture of these for some time (realising they were of no use to the manufacturer, the shopkeeper, nor the user) but ultimately were compelled to do so because of the general demand. We think the public are wanting now a much better article than is at present on the market, more of a "come between," and are preparing registered designs, and also a new folding arrangement which will be patented for the season 1906. We have also obtained Royal Letters Patent for a noiseless adjustable wheel fitted with three brass bushes, for which we anticipate a large sale during the coming season."

Bradbury & Co., Ltd., write:—"Our experience of the mail cart trade this year is that we have had a larger output than any previous year, but the profit on the output is less than usual, owing to the fact that the run has been on the cheaper grade carts, and more particularly trolley carts, and although we think that the trolley cart has opened out new markets, in our opinion it is not a profitable line and will tend to a great decrease in the sales of the better class carts and perambulators. We have done very well with the small folding carts, but the profit is very small on them, and the output will have to be considerably greater than what it is before any large amount of money is made out of them."

The Cradley Carriage Co. writes:—"Notwithstanding the pessimistic views of many we are pleased to be able to state that we have had a much larger turnover during the past season than on any previous one. We ascribe to some extent as the cause of this success the beautiful range of cane cars which we introduced into our 1905 list; they are thoroughly and soundly made and finished with extra detail, forming as handsome a range of cane cars, from the cheapest to the best, as could be wished for. We have not only found a very heavy run on the cheaper class cane but also on the medium, and our cars from 45s. to 55s. have been well sought after. We have also had a very fair sprinkling all through the season of our best cane cars, which have been indeed handsome show designs. Our Satin-Walnut carriages ever bright and attractive have sold better than our painted cars, and our Bent Sided car has again sold, the best in this class being a car that the shop-keeper soon found did not stay long in his shop. Push cars and Folders have sold better than we would have wished, and we regret to note there is ever a request and ever a tendency to produce a cheaper and still cheaper article until we see on nearly every side cars at prices that make it impossible for either the manufacturer or the retailer to make a living. Our Invalid Chairs have also been in greater demand showing us that the shopkeeper appreciates sound workmanship. Our Toy season is opening up very fair indeed, and our miniatures will prove an attraction to many a show. Our range of Toy barrows forms a very good selling line. We have several very attractive and novel improvements which we will introduce through our 1906 list, and which will be ready at Christmas."

John Harrop, Ltd., write:—"Our idea of the trade during this year is that the small trolley cars of different kinds and makes, particularly the common ones, hold the field for poor customers, and are largely taking the place of medium or cheap mailcarts. We find that high-class and better class goods are not much affected by this cheap invention which has been thrown on the market, and it is driving the better class customers entirely in the opposite direction from the cheap rubbish that is being sold in the name of trolley car. We think, however, if the trolley car has come to stay, the sooner the trade acknowledges it and makes a superior article altgether than what is made by the cheap chair makers, the better it will be for the pram trade generally. The cheap stuff wants stamping out for the higher class article. We have nothing to complain of in our regular lines on the whole. In fact, we have surpassed expectations in some respects."

John J. Flater & Sons write:—"During the current year, 1905, as far as we are concerned, our invalid carriage trade has been a very good one. We have introduced several new designs in wicker, cane, and wood, which have been much appreciated, and we send out a list of 26 pages, well got up, devoted to invalid goods only, which the pram trade can use, being subject to 33⅓ per cent. discount, and without our name on. We have received many repeat orders from new customers, and appreciation and increased support from old customers, and we believe that 1906 will see an increase on 1905."

Stokes & Holt write:—"We are glad to inform you that we have far exceeded our last year's output. We were busy right up to the August holiday. Our experience is that the demand for cane work in mail carts is increasing rather than decreasing. There is no doubt that cane work is eminently suitable for these goods. We do not find that the demand for the trollies showed any falling off. Our output in this department was greater than last year. The quality of the articles in this direction showed a marked improvement, and we believe the public will mourn the folly of purchasing the cheapest article they can buy. The new cane trollies will have a good run in the next season. The customers have generally appreciated our efforts to supply a thoroughly well finished carriage at popular prices."

The Star Manufacturing Co. write:—"With reference to the current year's trade, we beg to say that the amount of business in excess of last year has been well above the average, but as we put some very cut lines on the market the result was not quite up to expectation. There has been a big increase in the output of trolley cars, but mainly in better class articles fitted with hoods and upholstered, which, except for being fitted with small wheels, are practically mail carts. It has been a record year for tricycle horses, rocking horses, and toy carriages, and the prospects for autumn trade are most hopeful."

James W. Wilson writes: "We have found the past season to be remarkable in two features, viz.: the increased demand for Push Carts and the high-class Perambulator of the old times, whilst the cheap Mail-cart has had no demand. We have been employed to our fullest capacity and believe there will be a greater demand, so are putting forward the further extensions to our factory in order to be ready for 1906 season. Enquiries we have made of our customers confirm our opinion that those who have made an early show have had the most successful season, no doubt the weather has beamed upon us more pleasantly than past years, and had there not been a scarcity of money, would have been a record year for the trade. However, we find that we are now busier with the Push Carts and the much superior Toy Perambulator than last year and are glad to note that several Pram. and Furniture dealers, who have hitherto thought it *infra dig.* to trade in these have at last formed into line, so that there will be more evidence in the windows of our trade all the year round. We might just add a word to your readers with regard to railway rates and overcharges. We would suggest that it would be worth while to those readers not already doing so to keep a strict eye upon these rates and overcharges, as in many instances our customers have obtained a third of a reduction off the rate at first made to them, owing to the careless weights, and as these specially refer to Push Carts a difference of 3d. to 6d. is important."

C. Young & Son write:—"Trade has been brisk throughout the season, and we are now very busy with Christmas toys. There has been a great demand for smaller mail carts of the new styles, and we think they will, in fact, they are, taking the place of the larger carts. As far as we can see, we shall revert back to the old three wheels or smaller carts with four wheels. We have sold more this year than ever, but, of course, of a lower price than hitherto."

DON'TS FOR EMPLOYERS AND MANAGERS.

Here are a few don'ts which we have just come across:—

For Managers.

Don't consider that you are perfection because your employer does not complain; if he complained about everything he noticed, your life, and his, would not be worth living. If you are not the recipient of compliments, there is something wrong with either you or the governor. Conclude it's yourself; it's the safest.

Don't fail to make it your business to estimate the expenses of the shop you are managing; you will then have a fair idea how much you require to turn over before the governor comes in for any profit. Never lose sight of the fact that he is not in business for philanthropy. He may lay awake at night scheming how to meet bills, while you are dreaming of things too good for this earth.

Don't dress up a window full of goods, and then conclude that they are going to last until you get discharged. Brightening up stock breaks the monotony; besides, you are improving the appearance of the goods, and making things easier for yourself in the selling.

Don't forget that if you are not beating the returns of the man who managed the shop before you, he was a smarter man, and the contrast makes you so much less in the eyes of the governor.

Don't spend two-thirds of your time looking for another berth until you have thoroughly proved that putting all the time in at your present one is no use to get you a step higher.

Don't throw up your present berth until you have got a better one; it is much easier to obtain a situation when you are in employment.

Don't be afraid to "take on" a poor paying branch. If you are worth your salt "you'll pull it out of the fire." It's your chance to prove what you are worth.

Don't wait until the streets are aired before opening your branch in the morning. Your governor's friends may give him the tip, and some morning you'll find him there first.

Don't allow an assistant to serve a customer while your hands are free—it looks bad. Besides, your assistant wants to learn something, and this is his optunity.

Don't tell outsiders that things are quiet at your branch. It gives the governor away, and you are scoring against yourself.

Don't slip out with your customers "to have a drink." If diplomacy is of no use to avoid this, it's "odds on" that your governor would rather you had lost the customer.

Don't encourage your acquaintances during business hours. The governor is only too pleased to shake hands with them when they are buying, but afterwards he prefers their absence.

For Employers.

Don't forget that your manager is a man; he may not be quite so smart as yourself, otherwise he would be running a shop of his own. If he offers a suggestion, no matter how feeble, help him out with the idea. It's your business he is trying to improve; besides, his next idea may beat your best.

Don't strain your eyes for points to complain about. Try your hand at finding something good in the man; if you are always complaining, he will come to the conclusion that you are good for nothing else, and, instead of looking after your business, he'll be counting the letters in the "Wanted" columns in the newspapers.

Don't be ashamed to let your men see that you can do the work which you expect from them. Pull your coat off occasionally; the fact will spread throughout the firm.

Don't wait until your manager asks for an advance. If he is improving your business, put your hand down. He'll make more money for you.

Don't walk into the shop and survey everything like a valuation expert. You should be able to grasp the details without appearing to look for them.

Don't grumble at your manager for opening his shop late in the morning if you cannot get there before him.

Don't stand about three yards away from the window when criticising your dressing. Take a tip from the prospective customer, and look well into the goods you are showing. You may notice something worth taking out, that requires a little more attention in putting right.

MR. SHORE LEAVES HARROP'S.

Mr. Seth Shore, a director of the well-known firm of John J. Harrop, Ltd., Manchester, Stockport, etc., has resigned his directorship, and also his position as manager of the canvassing department of that firm. Mr. Shore has been connected with the Harrops for upwards

of twenty-five years. He started in March, 1880, as a collector for Mr. John Harrop, and his abilities, perseverance, and tact were soon recognised by Mr. Harrop by appointing Mr. Shore manager of his canvassing department in 1884, which position he has held up to his resignation last month—a long term of twenty one years. During that time Mr. Shore rendered valuable services to Mr. Harrop in the development of the other departments, doing pioneer work in connection with the factory at Stockport and the retail shops in the furniture business in their earlier stages of development, the success of which has been phenomenal. A few years ago, when Mr. Harrop formed his concern into a limited company, Mr. Shore was made a director. The company quite recently presented him with a pair of magnificent proof engravings, framed, and a letter congratulating him upon his completion of twenty-five years' service in the firm.

Mr. Shore has also received at various times expressions of good wishes and regard from the staff of canvassers, etc., that he has had under his control.

We understand Mr. Shore is wanting a change in occupation, and though he is now 47 years of age, he considers himself still young and active, and after a few weeks' rest will be in harness again in some capacity or other.

He is open to offer his services and experience to any firm in want of a confidential and experienced servant in the hire and credit trade, or desire a representative in the wholesale line by agency, or by travelling in districts fifty miles round Manchester.

AWARDS AT LIEGE EXHIBITION.

Mr. Charles Bradbury, who now lives in Brussels, is not unmindful of the sewing machine trade in which he spent many pleasant years. Having himself had an exhibit of the Burroughs Adding and Registering Machine Company's marvellous invention at the Liege International Exhibition, which of course gained high honours, he noted the awards of interest to our readers and has kindly sent us full details.

There were no British exhibitors nor American in the sewing machine section as the Wilcox and Gibbs Co. exhibited their machines in the Belgian Court and obtained a gold medal. The remaining sewing machine exhibits were in the German section and the awards were as follows: Dürkopp and Co., of Bielefeld, diploma of honour; Gritzner Co., of Durlach, diploma of honour and gold medal; Baer and Rempel, of Bielefeld, diploma of honour; H. Mundlos and Co., of Magdeburg, gold medal; Lintz and Eckhardt, of Berlin, gold medal for embroidering machines.

PLEDGING BY CANVASSER.

Difficulty of Identification.

At Kingston-on-Thames last month, Matthew Cameron, a traveller, was charged with stealing four suits of clothes, value £3 15s., the property of Charles Halliburton Rigge, of which he was the bailee. Prosecutor is a credit draper, and the prisoner was a traveller in his employ. He went away about July 24th. Prosecutor identified the four suits of clothes produced, which the prisoner had been entrusted with, and which had been found at pawnshops.

Several pawnbrokers' assistants were called and deposed to the goods being pawned at their establishments, but in each case the witnesses were unable to identify the prisoner as the person who pawned them.

Detective Gough, who had charge of the case, pointed out to the Bench that, whenever pawnbrokers or their assistants were called upon to give evidence with respect to stolen goods that had been pawned, they very frequently were unable to identify the prisoner who was charged as the person who stole them.

One of the pawnbrokers' assistants present said it was practically impossible to identify every person who pawned goods, amongst so many.

Detective Gough further pointed out that it frequently happened, when stolen goods were pawned, the pawnbroker did not write the number in the road where the person who pawned the goods said he or she lived.

The Clerk said the magistrates would take note of what had been said.

Prisoner now pleaded not guilty, and was committed for trial at Surrey Quarter Sessions.

COLLECTORS AND GUARANTEE FUND.

Embezzlement Charge Dismissed.

At the Gateshead Borough Police Court, on September 22nd, George Robert Matthews was charged with embezzling the sum of 2s., the property of Jones' Sewing Machine Company, Lim., on May 26th. Mr. G. Grey (Daggett and Grey) prosecuted, and Mr. W. J. Ward defended.

Mr. Grey, in opening the case, said accused was employed as a collector and salesman on salary and commission, and it was his duty to hand over all moneys collected by him. On May 26th he collected from a Mrs. Gardner 2s., which he had not accounted for. The total defalcations amounted to £8.

Mr. Ward: We do not admit that.

Mr. Martin Benwell produced the agreement made between accused and the company. The salary was 15s. a week, 5 per cent. on collections, and 10 per cent. on new sales. Accused had received in wages £1 8s. 6d. on an average during the last three months.

Mrs. Louisa Mary Gardner said that on May 26th she paid the accused an instalment of 2s., and he gave her a receipt in her hire book.

Miss Weallans, cashier for Jones', said Matthews had never accounted for the money received from Mrs. Gardner. An examination of the customers' books showed the total defalcations to be £8 12s. 6d.

By Mr. Ward: There was a deficiency book in which the collectors' deficiencies were entered. The men could pay in money towards the reduction of their deficiency any time they desired. The second agreement produced was an agreement whereby the company deducted 1s. 6d. a week from commissions until the aggregate reached £10, as a guarantee against any deficiencies that might be found out.

Mr. Lambert (Magistrates' Clerk): There does not seem to be any case.

Mr. Ward: They have deducted £3 10s. 6d. in this way.

Mr. Grey said the explanation was that they had to entrust these men with the work of collection and with machines, and the second agreement was, to a certain extent, to make them trustworthy.

Mr. Ward: It does not say so.

Mr. Grey: Although we ask a man to form a guarantee, that does not entitle him to say he will take as much as he likes.

Mr. Lambert: Up to £10 he can.

Mr. Grey: That is not what the guarantee fund is for.

Mr. Lambert: Here you say it is "a guarantee of my honesty." You admit by that that even if he is dishonest it is covered by the deductions from his wages, and you also admit that he may have a deficiency without having any felonious intent. How do you get over the words "as a guarantee of my honesty whilst in your employ?"

Mr. Grey: We are trying to make the man honest.

Mr. Lambert: But are you not compromising yourselves by making provision in the event of his dishonesty?

Mr. Grey: We form a fund to keep him honest.

Mr. Lambert: It's a guarantee in the event of his being dishonest, not to keep him honest. The document speaks for itself.

Mr. Benwell, recalled, admitted that the second agreement covered them up to £10 in the event of the employee being dishonest.

Mr. Ward submitted he had nothing to answer.

The Bench dismissed the case.

ALLEGED THEFT BY A TRICK.

Canvasser Gets Three Months.

At the County Bench, Kingston, recently, Charles Maloney (22), commission agent, of 314, Kingston Road, Raynes Park, was charged with stealing by means of a trick a sewing machine, value £4 15s. 6d., the property of Lillian Maude Murch, a domestic servant, of No. 9, Claremont Gardens, Surbiton.—Prosecutrix stated that prisoner came to her on the 21st inst, and asked her how the machine was getting on. At his request she allowed him to take it away to show another customer, and she had not seen it since. Witness explained that prisoner originally took the order for the machine for Messrs. Leicester and Co.—By prisoner: When he came to the house he gave her to understand that he came from Messrs. Leicester and Co.

Mr. William Biggs, manager to Messrs. Leicester and Co., stated that on May 15th prisoner was employed by the firm as canvasser on commission to exhibit a sample machine. It was his duty to obtain orders, and upon the inspector ascertaining that the order was favourable, the machine was sent to the customer. Having obtained the order the matter was out of prisoner's hands altogether, and he had no right to go to Miss Murch about the machine or to use the firm's name in obtaining it.

Replying to the Chairman, the witness said that the machine was supplied on the instalment system. In consequence of prisoner's conduct he had been instructed to return a machine and watch, but the firm had received neither.

Det.-Sergt. Gough deposed that on the previous Saturday night he saw the prisoner about to enter No. 314, Kingston Road, Raynes Park, when witness told him he would be arrested for stealing a hand sewing machine on August 21st from No. 8, Claremont Gardens, Surbiton.

Prisoner replied, "Yes, that's quite right; I had the machine and was starving at the time. I sold it to a man in Merton Road, for 12s." He added that he had another machine from a person at New Malden, and sold it to a dealer for 12s. and yet another from a person named Grant at Wimbledon, and had pawned it for 10s. Prisoner was taken to the police-station and charged. He made no reply.

The detective asked for a remand in order that other cases might be investigated.—Prisoner was put back for a week.

At the adjourned hearing the evidence given previously was read over and Ernest Screwby was now called. He said he was in the employ of Mr. Wynne, furniture dealer, 1, Merton Road, South Wimbledon. The prisoner brought the machine to him in a round box. As Mr. Wynne was not at home, it was not then purchased, but later on the prisoner came again, and it was bought for 12s.—Replying to the Chairman, witness said it might fetch £3 5s.—The Chairman: So you give 12s. for an article, and sell it for £3 5s. Good business, isn't it?—Witness: We buy cheap, and sell cheap.—The Chairman: Then you may take it that your 12s. have gone, as we shall order the machine to be given up.

Prisoner pleaded guilty in answer to the Chairman's formal question.

He was then charged with obtaining 10s. from Annie Grant, by means of a trick, and further with stealing her sewing machine, which, like the other, had been obtained on the instalment system. Annie Grant deposed that prisoner called upon her on July 24th, and asked her if she had paid anything on the machine. She said she had not. At his request she paid prisoner 10s., but told him she thought she had not to pay him anything. She told him the machine required repairing and on August 5th he took it away saying he would get it repaired. The Chairman: So he got the 10s. and the machine as well?—Witness: Yes; I have not seen it since.—Det.-Sergt. Gough: It has been pledged, and a pawnbroker produces it this morning.—George Lee, in the employ of Mr. Hide, pawnbroker, High Street, Merton, in reply to the Clerk, said he knew nothing of the pawning of the machine, the ticket for which he produced. The manager who took it in pawn could not attend that day, as they were two hands short. The Chairman: I am inclined to issue a warrant. (To Det.-Sergt. Gough): Did you subpœna the manager?—Det.-Sergt. Gough: No, sir, but he promised me he would be here.—The Chairman: As the manager does not choose to come, as he ought, we order the machine to be given back to the owners, without compensation to the pawnbroker, and you (addressing the witness) will not have your expenses allowed for coming here.

Prisoner pleaded guilty to both charges.

Det.-Sergt. Gough then proved a conviction against prisoner at the South-Western Police Court in September last, when he was sentenced to six months, three months each on two separate charges of a similar nature. There were, he added, fourteen cases altogether, but the others were not proceeded with.

The Chairman, addressing the prisoner, said: This is a very heartless fraud. Servant girls, out of their small wages, manage to save enough to buy a machine, and then they are defrauded by you. We shall now send you to prison for three months on each of these three charges, which sentences will run consecutively. In all you will have nine months' hard labour. We are of opinion that the detectives have acted with great discretion and skill in these cases.

TRAVELLERS AND INVOICE TERMS.

A case of interest to traders dealing with travellers came before the City of London Court on September 12th. Gurney and Co., jewellers and fancy dealers, of Fore Street, E.C., sued Mr. Crouch, jeweller, of Cardiff, to recover the balance of account for jewellery, etc., supplied, and the defendant raised a dispute as to an amount of 19s., which he sought to deduct from the plaintiffs' account by way of discount, which, he said, was in accordance with the terms arranged by the plaintiffs' traveller when opening the account. The Assistant-Registrar pointed out to the defendant that, according to the invoice received by the defendant from the plaintiffs, there was a printed note that 2½ per cent. was allowed at 30 days. The plaintiffs' representative said that their traveller had no authority to make any fresh terms, other than those appearing on the invoice. The defendant said it was a custom in the trade for such a discount to be allowed, and other jewellers in Cardiff, who had dealings with the plaintiffs, had been allowed the same. If an adjournment were granted him, he could call them as witnesses. He had also received such an allowance himself from the plaintiffs in settling an amount with the plaintiffs. The plaintiffs' representative said that in one instance spoken of the defendant had paid an amount promptly. He had had goods on December 9th, and paid for them on the 30th, and 5 per cent. was allowed for cash.

The Assistant Registrar pointed out to the defendant that he could pay no attention to what he (defendant) said was the arrangement made with the traveller. Travellers would often say anything to get orders. The defendant said that if the case was adjourned, he would subpœna the plaintiffs' traveller. The Assistant-Registrar said even if he heard the evidence of that witness, it would not alter his opinion. He should hold that the traveller had no authority in the face of the printed notice of the plaintiffs' invoice, to make any such arrangement. The defendant was not entitled to the discount.

The defendant said that a Mr. Kayser, another jeweller in Cardiff, was allowed similar terms to those he was claiming.

The Assistant-Registrar said that if the defendant thought it worth his while to come up from Cardiff over a sum of 19s. 3d. he would grant him an adjournment.

Easy Selling without Hawking.



WHEELER & WILSON AGENCY PROFITS ARE UNEQUALLED.

Agents Wanted in territories where not represented.

The WHEELER & WILSON MANFG. CO.,

11=21, Paul Street, Finsbury, London, E.C.

The defendant : I am fighting the thing on principle.

The Assistant-Registrar : Principle is a fine thing, but there is very little about.

An adjournment was eventually granted, the defendant to pay the cost of the plaintiffs' witness.

Jottings.

Mr. R. J. Johns, of 121, Newgate Street, E.C., has been appointed manager for Great Britain for the Wertheim sewing machine. He will shortly remove to larger premises, where he will be able to keep a stock of the above.

* * * *

Mrs. Walker, domestic machinery dealer, of Worcester Street, Birmingham, is selling off her stock with the view to giving up her business. Mrs. Walker, it will be remembered, has married again, and now lives in Ireland, and finds it inconvenient to have to periodically visit Birmingham to attend to her depôt.

* * * *

We regret to have to announce the death last month of Mr. Zaccheus Andrew, who for many years has carried on the business of draper and dealer in sewing and wringing machines and prams in Bridgwater. Mr. F. G. Squire, accountant, Bridgwater, requests that statements of all accounts owing be sent to him at once.

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At a recent meeting of the German Sewing Machine Dealers' Association, the chairman stated that all attempts to stop price-cutting had failed.

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Mr. John Ward, sewing machine dealer, 2, Little Barrington Street, Limerick, has invented a two-reel sewing machine.

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Jackson's Stores, Ltd., the well-known house furnishers and dealers in mangles and prams, have just declared 10½ per cent. During its ten years' career it has made a profit of £117,823.

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Last month Mr. James W. Wilson had a clearance sale of mail-carts and prams at his works, Beeston, Leeds, to make room for an extension of his factory.

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Mr. F. Larcombe, sewing machine and cycle dealer, Ludlow and Leominster, informs us that he has had a wonderful season in cycles and a fair trade in sewing machines.

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A change has just taken place in the proprietorship of W. and S. Summerscales' Sons. Messrs. Joseph Booth Summerscales and Charles Booth will continue the business.

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A change in the partnership of E. W. Redwood and Co., sewing machine dealers, etc., Castle Street, Bristol, has just taken place.

* * * *

Our sewing machine trade with Natal is now absolutely nil. Yet Germany sent to that Colony these goods to the value of £1,300, and America to the value of £1,700, during the first half of the present year.

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At the annual meeting of the Domestic Sewing Machine Co., Mr. William Nicoll was re-elected treasurer and general manager. The report for the past year was considered very satisfactory.

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The death is reported of Mrs. Sarah Singer, widow of Isaac A. Singer, the eldest son of the famous Singer. The husband died in 1902.

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Mr. E. M. McNally, the well-known Jersey sewing machine dealer, informs us that two concerns are trying to get the Channel Island traders to adopt the stamp system of trading. He handed copies of our journal containing attacks on this system to the *Jersey Times*, and suggested that they should try and stop its adoption, with the result that a campaign has been started which bids fair to end in legislation prohibiting stamp trading.

* * * *

Bradbury and Co., Ltd., are removing their Bolton depôt from Newport Street to Bradshawgate. The new premises, when completed, will afford this company the finest sewing machine shop in Bolton.

Cycle Jottings.

The New Hudson Cycle Co. are placing on the market a roadster at 24 lb., including two rim brakes and a two-speed gear. The front wheel is 26 in. and the back 24 in. The machine is similar to the one recently ridden by Olley from Lands' End to John o' Groats.

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A facetious writer on suggestions for next season gravely suggests that the tyre manufacturers should "try the experiment of using rubber"!

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Beyond doubt the quality of tyres has fallen off to an alarming extent. Just think how some of the old tyres have lasted. Here are three instances : A pair of Scottish plain-tread are still running in Ireland which were supplied in November, 1896. In another case eight years' constant wear of the same tyre has been experienced by a West of England cyclist. In the third case a Moseley tube is still in use after 14 years of wear!

* * * *

Dunlops have certainly every reason to be satisfied with their increase of trade. At a meeting held last month to approve of a reorganisation scheme, it was stated that in 1904 they sold 1,556,000 tyres, and so this year's figures are already 70,000 tyres better than during the corresponding period of 1904. They now propose to largely extend their works.

* * * *

Mr. J. Williams, London manager of Components, Ltd., makes a very sensible suggestion to cycle dealers located in seaside or holiday resorts. It is that they should form cycle clubs for visitors, who could then make acquaintances and arrange for runs in company with others.

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A large stock of Ariel cycles is now kept at Components' depôt, 49, Farringdon Street, E.C., for the convenience of London agents.

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The Cycle Trade Benevolent Fund, to which we have previously referred, is, we are sorry to say, being supported in a very lukewarm manner by the agents for whom it is primarily intended.

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As showing the great increase in the sales of cycles this year, we might state that the Premier Co. have already turned out 63,000 machines.

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The latest freak in motor cycles is of German origin. It is a tandem, and develops 36 h.p. Of course, it is intended for pacing purposes.

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Brown Brothers, Ltd., have adopted a novel plan to increase their sale of the New Departure coaster hub. They will print for dealers, free of charge, a circular-letter referring to this appliance, it appearing to come from the dealer himself, and post same to a list of persons in the dealer's district whose machines are not fitted with the "New Departure."

INVENTIONS IN CHILDREN'S CARRIAGES.

NO. 1. INTRODUCTORY.

It has for long been a reproach that this country, which produced the first carriage for children and set the fashion to the world, should not possess a single work dealing with the history of the perambulator.

It occurred to us a few months ago that we would endeavour to make good the absence of a history of invention in connection with children's carriages, and with this end in view we have been examining books and consulting authorities, and now propose to try and fill the void.

The precise date when a carriage for the child was first thought of must ever remain in doubt, but it is certain that it was prior to the nineteenth century.

The vehicle at first consisted of a body which was little better than a box placed on four wooden wheels, the front pair of which could turn for ease in steering. This carriage was early in the last century popularly known as a "hop waggon," and it was pulled by means of a rod engaging with the turn-plate of the front wheels. Of course this waggon was only used by the lower orders of the people, although by the middle of last century it was given a well for the feet, and was so improved in appearance as to become fairly pleasing



Fig. 1.

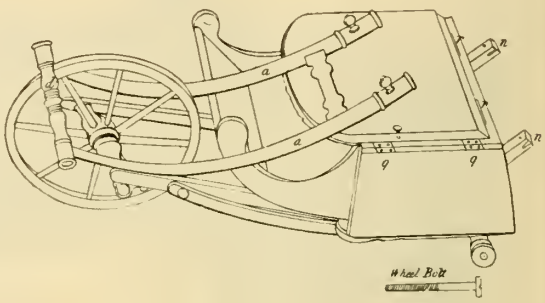


Fig. 2.

The First Pram Patent—Burton's Invention.

The present article is merely introductory, and should any of its statements be in error we shall be only too pleased to receive notification of the fact. Our scheme is to first give such details of the subject as we have collected, and then to pass on to the patents, and to treat the latter in a manner which we believe is at once novel and instructive. In every case we shall give engravings showing the patents, but they will appear not chronologically, but in order of subject. For instance, we shall have a class for brakes, another for hoods, and each patent from the earliest date to the present time will be illustrated in order of date in its own class. By this arrangement it will be possible to scan the whole range of invention in connection with, say, brakes, hoods, folding devices, etc.

to the eye. Yet it was a poor thing at the best, and absolutely comfortless.

Some time in the '40's of last century the idea of pushing instead of pulling the child's carriage was thought of, and then was evolved the three-wheeler. It is thought by many that Charles Burton was the inventor of this kind of carriage, but that is not correct. It is certain that he was a maker of carriages at 487, New Oxford Street, London, also that he was the first to take out a patent in connection with children's carriages, which is dated 1853, and is illustrated herewith. But Burton's claim was merely for his mode of constructing hand carriages for children so as to admit of their being taken to pieces and conveniently packed, and not for a new type of carriage.

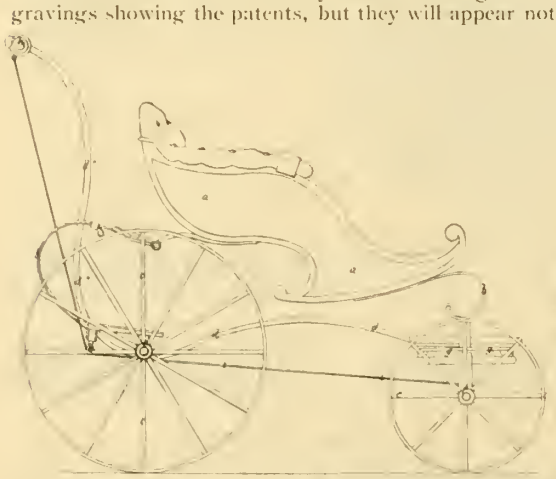


Fig. 1.

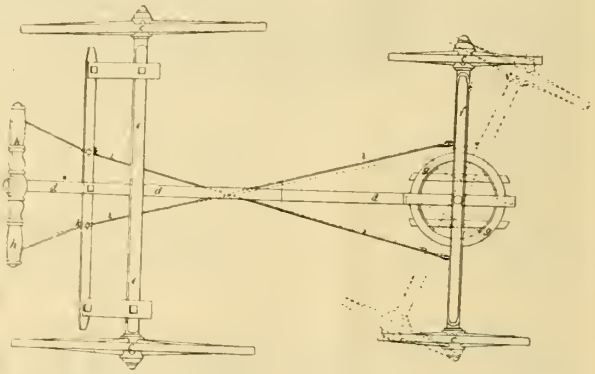


Fig. 2.

The Second Pram Patent.—Schmoock's Invention.

Burton describes his invention as follows :—

The side arms or levers *a*, *a*, (Fig. 1) are made in portions, which may be separated as at *n*, so that the portion of the arms extending beyond the back of the carriage body may be removed and placed as shewn. The arms *a*, *a*, are also connected to the frame *b*, by a pin joint *o*, and screw *p* (see Fig. 2), so that by unscrewing the latter the arms may be made to fall down upon the hinder axle. The hind wheels are put upon their axle in such a manner as to be easily removable by withdrawing a screw from the axle box. The front wheel may also be applied to its axle so as to be capable of being withdrawn if requisite, but this would not usually be required. The sides and back of the carriage are made to turn upon hinges at *q* and *r*, so as to fold down (Fig. 2).

On reference to Fig. 2, it will be seen that the carriage may be put together by placing the hind wheels on their axle and fixing them by a screw passed into the axle box, by raising the sides and back on their hinges *q* and *r*, and securing them by means of a button or other contrivance; also by raising the lower portions of the arms *a*, on the pin joint *o*, and screwing up the screw *q*; then uniting the upper portions of the arms *a*, to the lower portions at *n*, and fixing them by a screw.

Thus Burton is only entitled to rank as the first inventor of a method of folding the three-wheeler, and not as the originator of a type of carriage.

The three-wheeler, it is well known, is still sold to a limited extent, but even as early as 1854 the idea of using four wheels for a pushed carriage was in vogue. For proof we show the carriage patented in 1854 by Julius Schmoock, a carpenter, residing in Oxford Street, London. The claim made by this inventor is "the constructing of such carriages with a lever handle placed at the back part thereof, capable of vibrating, and connected to the fore axle-tree by means of cords, rods, bands, wires, or chains, in such a manner as that the depression of the handle on either side of the centre shall cause the fore axle-tree and wheels to be turned in a corresponding direction, and thus to steer, guide, or direct the carriage, as required."

Thus to Schmoock is due the credit of first patenting a propelled carriage running on four wheels, and which had a new method of steering.

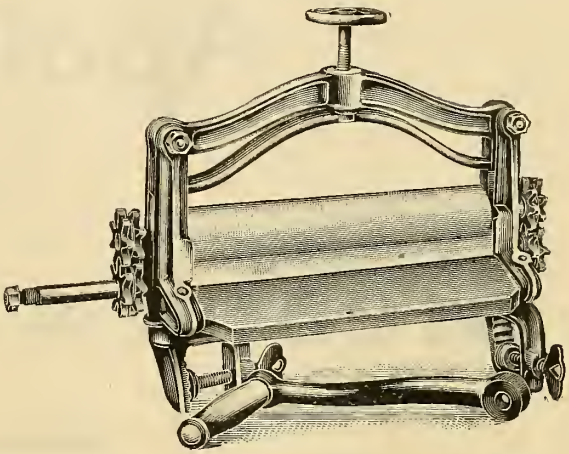
Here is a description of the invention :—

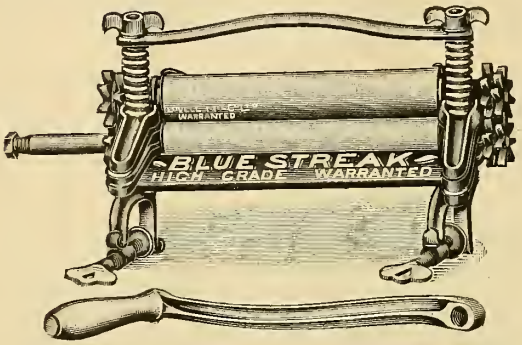
Figure 1 represents a side elevation, and Figure 2 is a plan view of the same, with the body of the vehicle removed, *a*, *a*, is the body of the carriage, supported upon the springs *b*, *b*; *c*, *c*, are the running wheels; *d*, *d*, is the "perch," to which the hind axle-tree *e*, *e*, is bolted. The fore axle-tree *f*, *f*, is connected to the perch *d*, *d*, by means of a turn plate *g*, *g*, as in ordinary four-wheeled carriages. The hinder part *d* of the perch is elongated and extends upwards, forming a lever, at the upper end of which a transverse handle *h*, *h*, is attached. This handle is capable of vibrating upon a centre, and is connected to the fore axle-tree, *f*, *f*, by means of two cords, *i*, *i*, passing around pullies *k*, *k*. The carriage is propelled by means of the handle *h*, *h*, in a similar manner to an ordinary Bath chair. When it is desired to steer the carriage either to the right or to the left hand, the attendant depresses the right or left hand side of the handle, which produces a corresponding movement of the fore axle-tree *f*, *f*, as shewn by the dotted lines in the Drawing, the cords being always kept at the same tension in consequence of their being crossed, so that as one cord is tightened the other is slackened in a corresponding degree.

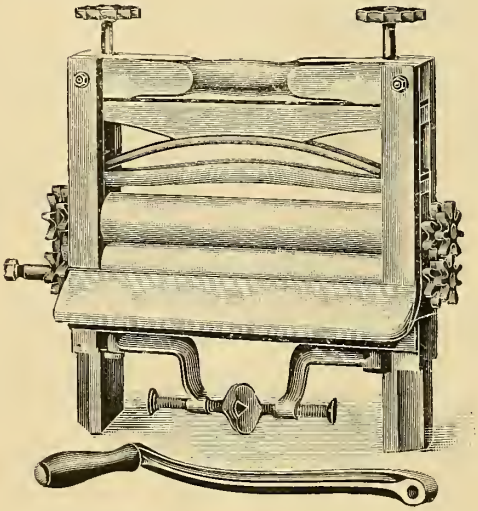
(To be continued.)

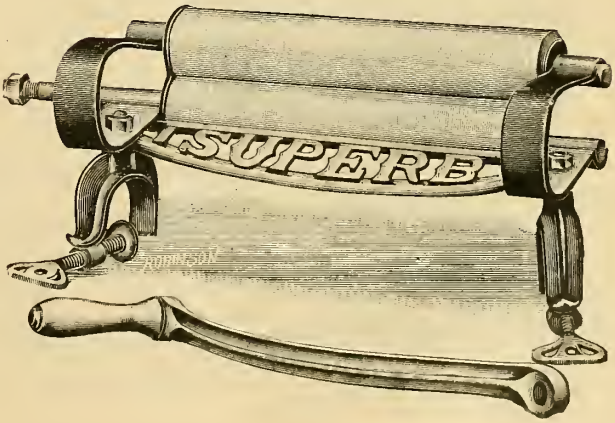
THE LOVELL CO.'S WRINGERS.

Now that the winter season is approaching dealers will be thinking of replenishing their stock of rubber wringers, and it is well for them to know of the Lovell Manufacturing Co., of 42, Baltic Street, E.C. These makers have met with marvellous success the few years they have been located in this country. They are the oldest makers of rubber wringers in America. States, having been established in 1862, and their works are the largest of the kind in the world. Thus they









Apologies

for

Breach of Contract.

48, Long St.,
Middleton, Lancs.,
Aug. 7th, 1905.

Wheeler & Wilson Mfg. Co.,
London.

Gentlemen,

I beg to express my great regret that I have offered your Sewing Machines for sale upon terms different to those mentioned in your invoice.

I trust that no serious damage will result to your Company through my conduct.

From yours respectfully,

(Signed) HARRY TURNER.

72, Entwistle Rd.,
Rochdale,
10/8/05.

Wheeler & Wilson Mfg. Co.,
London.

Gentlemen,

I beg to express my great regret that I have issued advertisements offering your Machines for Sale upon terms different to those mentioned in the invoice, and I trust that no serious damage will result to your Company through my own conduct.

(Signed) JOHN LUMB.

and are able to place both long experience and unusual facilities at the disposal of retailers.

The Lovell wringers are made in several qualities starting with the very cheapest, which are supplied without warranty, and then passing to wringers guaranteed for one, two, three, and five years.

As regards styles, the number is legion, and we are only able to give illustrations of four kinds which are in each case fully warranted. Several of the styles are supplied with patented improvements, such as the holdfast clamp, ball bearings, cog shields, etc.

Another feature of this company is to apply the dealer's name to the wringers if required. Further, the company keep all parts in stock which they can supply to the dealer for him to apply, or they will undertake the repair if desired.

For further details we must refer our readers to the illustrated catalogue which can be had on application.

NEW COMPANY.

Iris Cycle Co., Limited.—Registered September 12th. Capital, £100 in £1 shares. Object: To carry on the business of manufacturers and vendors of cycles, motors, vehicles, and sewing machines, mechanical and general engineers, tyre makers, tool manufacturers, saddlers, galvanizers, platers, etc. The Company contemplates certain dealings with the Premier Cycle Co., Ltd. No initial public issue. The first directors (to number not less than three nor more than six) are to be appointed by the signatories.

SUCCESS IN BUSINESS.

Success in business is largely measured by the amount of enthusiasm which is shown by the manager and his assistants in the conduct of the store. Nothing will take the place of enthusiasm. It is a living force in a shopkeeper which makes itself felt on all sides. Nothing is half so contagious. The man who can communicate his enthusiasm to those about him is a true leader of men. The best work is not got from a staff by driving it. The successful men of the world are those whose interest in their work is not perfunctory. Make the assistants feel that they are exercising an influence on the policy of the shop. The manager who does not welcome advice and suggestions from his assistants is losing a valuable means of strengthening his business and making it more efficient. Just as soon as a salesman sees that a suggestion of his is at least considered, he will begin to take a more personal interest in his work. A salesman should always be an intelligent servant, not a mere automaton. To be the former he should always work rationally; and this is only possible where the reasons for certain policies are discussed and explained, and where he does his work in a certain way because that is the way in which the work will accomplish the best results for the firm, and not because that is the way he has been told to do it.

It is always well to put some responsibility on an employee. It develops an interest in his work and a self-respect and confidence which redound to the benefit of the business. A man will usually rise to his position, and, if an assistant is so placed that intelligent foresight and care are requisite, in nine cases out of ten he will develop these qualities. This is just another method of inspiring enthusiasm in him.

There is all the difference in the world between the the salesman who is merely working for his salary and whose one thought is to get through his day's work as soon as possible, and the one whose thoughts are directed rather to how well he can do his work and how, by economy of time and improvement of system, he can compass the greatest results in the short time at his disposal. The work of the one will be inefficient and unsatisfactory, that of the other will be efficient and effective. One works because he has to, and is grudging and dissatisfied; the other works because he takes a real interest in it, and so is willing and loyal. In a word, one has the enthusiasm and the other has not.

ARRANGEMENTS WITH CREDITORS.

Uriah Bailey, Dealer in Cycles and Prams, Deane Road, and Chorley Old Road, Bolton.

The above has been adjudicated a bankrupt.

J. Hunt, Sewing Machine Dealer, Sudbury, Suffolk.

The above is offering 5s. in the £, half to be paid at once and the balance in six weeks. There are only two creditors, viz., John G. Murdoch and Co., Ltd., and the Bishops Cluster Co., Ltd.

Blackburn and Son, Dealers in Furniture, Mangles, and Prams, College Road, Masboro.

At a meeting of creditors of the above it was resolved to accept 12s. 6d. in the £. The liabilities are stated at £621 with assets estimated at £604. Among the creditors are J. Gough and Co., of Manchester, for £123 and Dawson, Bentley and Co., of Keighley, for £16.

W. Willis, Ironmonger and Mangle Dealer, Great Edward Street, Belfast.

An offer of 4s. in the £ is now being made in the above, the liabilities being £1,138, and the assets £239. Among the creditors are W. Summerscales and Sons, Ltd., of Keighley, for £14 5s. 8d.

Barnett Robinson, Dealer in Furniture and Prams, Carlisle Road, Londonderry.

An offer of 5s. in the £ is being made in the above as the result of a fire, which destroyed all the stock. Among the creditors are James Lloyd and Co., Ltd., of Birmingham, for £26.

Nodder and Co., Dealers in Furniture and Prams, Hartshead, Sheffield.

The public examination in the above took place recently, when the liabilities were stated to be £2,997, and the assets only £100. Among the creditors are Geo. Littlewood and Sons, Ltd., of Birmingham, for £47, and J. H. Morris and Co., of Manchester, for £17.

Cartwright Bros., Dealers in Furniture and Prams, Choumert Road, Peckham, and Loampit Vale, S.E.

At a meeting of the creditors of the above held last month it was decided to accept 10s. in the £. The liabilities were stated at £1,047, and the assets at £639. Among the creditors are T. Harris and Co., of Birmingham, for £19.

Jones and Son, Furniture and Pram Dealers, Boscombe and late Exmouth.

Last month the public examination of Ernest Jones, the proprietor of the above business, took place, when the statement of affairs showed liabilities £825, and assets £18. Among the creditors are Halesowen Cycle and Perambulator Co. for £14 9s. 4d.

Eclipse Furnishing Co. (Phœbe Phillips), Clapton.

The first meeting of creditors of the above bankrupt took place last month when the liabilities were stated at £5,161, and the assets at £806. The book debt of £2,070, it was estimated, would only realise £6 12s. 10d. Among the creditors are:

Halesowen Cycle and Pram Co., Ltd. ...	£18 0 0
T. Luckett, Birmingham	29 0 0
Rothschild and Baker, Birmingham ...	10 0 0
W. Summerscales & Sons, Ltd., Keighley	21 0 0
J. P. Wolfenden, Keighley	21 0 0

D. W. Pearson, dealer in sewing machines, pianos, and prams, 20, London Road, Southampton.

At the Southampton Bankruptcy Court recently the above attended for public examination. He attributed his failure to "illness of my wife, bad trade, want of capital, and bad debts." The gross liabilities are set down at £1,151 16s., of which £130 13s. 2d. is due to partly secured and preferential creditors, the amount expected to rank for dividend being £1,057 5s. 4d. Of this sum £1,021 2s. 7d. is due to 35 unsecured

creditors, 18 for sums over £10. The gross assets are estimated at £170 16s., and include stock-in-trade £45, and good book debts estimated to produce £113 16s. The deficiency is £931 16s., and the debtor states that his excess of liabilities over assets on July 20th, 1904, was £701 11s. 7d., and that a forced sale of stock-in-trade at 20, London Road, under distress for rent resulted in a loss of £100.

The debtor, in answer to the Official Receiver, said he began business about 20 years ago at 30, New Road, Southampton, having previously managed a similar business. He had £40 capital, obtained on his insurance policy by way of loan. The policy was payable when he became 50, and he received a balance of almost £70, which he put into the business. He was moderately successful in New Road, but he had kept no books to show the results of his trading from the profit and loss point of view. He carried on there about three years, and then he succeeded to the business carried on by Mr. Miller at 52, St. Mary Street, his mother-in-law lending him £50 to help him do so. He paid nothing for goodwill, but about £130 for the stock. The business in St. Mary Street was successful on the whole till about six years ago. The books did not show that, but he knew it because when he took another place in London Road he had about £100 spare capital in the bank, he was not pressed by creditors, and he had debts due to him. He went to London Road in 1899. His rent in St. Mary Street was £50 a year at that time, but for the last year it was increased to £60. The rent in London Road was £100, and £120 for subsequent years. Things promised well, but they turned out disastrously. He remained there five years, when the lease expired, and he was glad to get out of it. He then owed £290 for rent, but the distraint furnished about £60, and the landlord got him and his son to sign a paper promising to pay the balance with interest, but he was now an unsecured creditor. He reckoned he lost £100 by the forced sale.

The Official Receiver then put to the debtor a series of questions as to his alleged causes of failure, and admitting he was on the down grade in 1902, the debtor justified his purchase of shares in Monington and Weston, Limited, in 1903, by saying they were old friends of his, and they pressed him partly as an act of friendship and partly as a business transaction to take the shares, an inducement being that he should pay for them by bills, which he did eventually. They were pianoforte manufacturers.

The Official Receiver: What are the shares worth now?—They have not got clear of the liquidation as far as I understand.

The Official Receiver: Oh, then the firm is in liquidation?—Yes, but they are pulling round, and expect to give some equivalent—either shares in a newly-formed company or to give me some equivalent for the shares.

The Official Receiver: Which of course means loss of some capital to you?—Yes. He was not quite sure that the shares had now no market value at all. He began trading in pianos when he commenced business in New Road; the business was small, but it began to develop in St. Mary Street. He gave approximate figures as to his sales of pianos from 1899 onward, saying some were sold for cash, but they were chiefly on the hire-purchase system. He did not get customers to sign hire-purchase agreements, but he judged as well as he could that they were people worth having, and he wrote on the front of the books what the terms were.

The Official Receiver: So that there is not a single hire-purchase agreement in existence?—No.

How many pianos have you purchased during the last 12 months?—Approximately about 30.

How do you account for the sudden jump from 12 in the previous year to 32 last year?—I was trying to push the business in pianos, and trying to get round the corner.

Of those 32 pianos how many have you paid for? Are you prepared to deny that 30 of the 32 are not paid for?—No, sir. He was meeting bills, and some of them must have been paid for. Perhaps 20 of them were not paid for.

Do you know how many piano manufacturers are scheduled as creditors?—I could not refer to the number without being allowed to look at the files.

Would you be surprised to learn there are no less than 10 manufacturers now scheduled as unsecured creditors? There is your own statement (handed to debtor); look at it.—I will take your word, supposing you say so.

No; I want you to say so.—Yes, sir.

Would you be surprised to find that on your own statement there is no less than £527 5s. 6d. owing to these pianoforte manufacturers?—Yes, sir. I had no idea of anything so bad as that; not until the making up of the statement.

How many of these pianos were in stock at the filing of the petition?—I had none in stock.

Not one?—No.

How many legitimate sales of pianos have you made during the last 12 months?—Only one, I think, to Mr. Winter, at a small profit.

Is it a fact that two of these pianos have been placed in the hands of Mr. Miell, an auctioneer, for sale.—Yes.

Whose pianos were those?—I could not say definitely, but I think Cahn and Cahn's was one.

I see you have had one piano from Cahn and Cahn during the last 12 months, at a cost of 13 guineas, in July. Do you know what that piano realised?—£12 10s.

Less than cost?—Yes.

When was that piano consigned to Mr. Miell for sale?—I think it would be somewhere about the end of July or the beginning of August last year.

That would be almost as soon as you received it from Cahn and Cahn?—Well, shortly after.

May I suggest the other came from Evans, Son, and Company?—If it is down there it would be correct.

At a cost of £14 10s.?—Yes.

And that piano realised 10 guineas?—Yes.

Was that piano sent to Mr. Miell almost as soon as it was bought? As far as I remember. I had had that one a good many years.

According to your statement it was bought on July 28th, and sold in October?—It must be correct if it is there.

How many pianos have you handed to a man named Hill during the last 12 months?—I think about 10 or 12.

According to this statement there are no less than 10?—Yes.

Do you know the nature of that transaction?—I borrowed money from Mr. Hill and gave him pianos for the money, with the view of meeting my bills. I know now it was a wrong thing to do, but I thought that by doing so I should be able to pull round.

Is it a fact that the whole of these pianos have been bought and handed to Mr. Hill since February of the present year? Yes, sir.

Is it a fact that most—that the whole of these pianos have been sold to Hill at less than cost price?—Yes, sir; it's true I am sorry to say.

Did you have the money from Hill before you parted with the pianos, or did you sell them for an advance?—In most cases I had the money before.

And when Hill pressed you for payment you handed him the pianos?—Yes.

Was there an understanding between yourself and Hill when he made the advances that he was to have pianos if he wanted them?—Yes.

Who is Mr. Hill?—A carting agent. He has carts of his own.

He is not in any sense a dealer in pianos?—Not to my knowledge.

Did Mr. Hill know you had not paid for the pianos?—In some cases he did.

Did he know he was taking them from you at less than cost price?—Yes, but I told him I believed that by doing so he would help me to pull round the corner, and I assured him I would pull round.

Still, he was a party to this very improper transaction, I will not call it a harsher name, with the full knowledge that the pianos had been bought quite recently, and had not been paid for, and that he got them at considerably less than cost price.

The Registrar: Where does Mr. Hill live? — In Sussex Terrace, 6 or 8.

In reply to further questions the debtor said none of these transactions with Hill were entered in his cash-book, which professed to be a record of monies received from customers, but whenever he got money from Hill he took it to the bank as quick as he could always.—The debtor admitted other transactions of a similar kind with a man named Winter, who had made arrangement with his creditors and had disappeared, and he admitted that some of the pianos he sold to Hill were actually parted with in their cases unopened. He first mentioned these transactions when asked in his private examination.

After a lengthy examination the Official Receiver said he must ask for an adjournment, as he would have to examine the other parties to the transactions.

The Registrar granted the adjournment, and remarking that the debtor had admitted some very ugly transactions, said the deficiency account was unreliable, and he ordered it to be amended in certain particulars, such particulars to be furnished within a month. The case was adjourned to the October Court.

Patents

The following list has been compiled expressly for this Journal by Messrs. Charles Bauer, Imrie, & Co., of the City Patent Office, 72, Cannon Street, London, E.C., from whom further information may be obtained.

APPLICATIONS FOR BRITISH LETTERS PATENT.

16,492. A. G. Flower. Safety belts for persons and children using balloons, perambulators, or other vehicles or chairs.

16,552. C. A. Allison. Machines for sewing hooks and eyes on cards.

16,638. W. S. North. Improvements in or relating to sewing machines.

16,639. W. S. North. Improvements in or relating to sewing machines.

16,794. F. W. Amtenbrink. Collapsible and removable footgear for sewing machines or the like.

16,984. J. Forbes. Apparatus for embroidering with sewing machines.

16,988. J. B. Le Maitre. Improvements in fittings for perambulators, mail-carts, bassinettes, carriages, motor, and other vehicles.

16,994. G. M. Eames and C. W. Thomas. Improvements in and relating to thread tension for sewing machines.

17,044. R. Varley, J. Butterfield, and J. Smith. Improvements in wringing and mangling machines.

17,094. W. P. Thomson (a communication from the firm of Geor. Gegauf). Improvements in and connected with stitching and embroidering machines.

17,128. P. H. Shelley. Automatic adjustable brake for babies' carriages.

17,153. G. W. Hills. Improvements in buttonhole-making attachments for sewing machines.

17,190. J. Henderson. Improvements in washing machines.

17,323. C. McCloskey, H. McCloskey, G. C. Phœnix, and M. Gould. Improvements in sewing machines.

17,581. J. M. Sellers. Improvements in wringing and mangling machines.

17,669. F. W. Hosegood. Improvements in perambulators, children's mail-carts, ambulance, and similar other vehicles.

17,730. J. Lewthwaite. Improvements connected with sewing machines.

17,769. W. Jack. Improvements in machines for producing button-stitching in cloth for wearing apparel and the like.

17,988. H. Lavaggi. An improvement in children's push-carts.

18,021. H. T. Curtis. A holder for umbrellas or the like for push-carts, mail-arts, perambulators, or any other conveyance.

18,246. E. Hubner and E. J. Humphry. An improvement in children's carriages.

18,359. M. J. H. Dunnachie. Improvements in washing machines.

18,716. R. Scott. Improved method of applying extra threads to fabrics by sewing machines.

18,763. C. Petrini and R. Petrini. Improvements relating to sewing machines.

ABSTRACTS OF SPECIFICATIONS RECENTLY PUBLISHED.

16,435 of 1904. **Thread-holding and Cutting Attachment for Sewing Machines.** United Shoe Machinery Co., Paterson, N.J. (a communication to A. J. Boult). July 25th, 1904.

This attachment consists of a thread-holding clip combined with a thread-cutter, and it is intended more particularly for use on wax-thread sewing machines. The object of the invention is stated to be to improve the old Goodyear or Dancel spring clip by providing it with a cutter so that the thread, after being laid in the clip, may be severed by the cutter.

17,644. **A Two-reel Sewing Machine.** A. H. Yorke and W. Isherwood, Bolton, Lancs. August 13th, 1904.

This is a two-reel machine of the rotary shuttle class. Its cup-shaped shuttle is provided with a hook or loop-taker at its open upper end, and rests, as by its own weight, upon a disc to which rotary motion is imparted and which has projections for engaging the peripheral edges of said shuttle. A reciprocating looper or hook assists in opening out the needle-thread loop for the passage of the shuttle.

19,689. **Blindstitch Sewing Machine.** Denis Flanagan, Clayton-le-Moors. September 13th, 1904.

This invention has reference to means for holding the cloth firmly in position to be sewn, and it consists essentially in the provision of a slide capable of being moved nearer to or further from the needle, and also capable of movement transversely or from a pivotal point, and of adjustable means connected with said slide for bringing pressure to bear from below upon the cloth as it is being fed between said slide and the cloth-supporting plate, which slide and plate may both be provided with rollers over which the cloth passes.

20,502. **Multiple-needle Hemstitch Machine.** A. A. McKenzie, Dunmurry, Belfast. September 23rd, 1904.

This invention is stated to be a development of the invention described in Specification No. 9789-04 (see GAZETTE of May 1st, 1905), and if particulars are desired as to how the parts are made and fitted, that specification is to be consulted.

The drawings show an arrangement of stitch-forming mechanism for doing four rows of hemstitching simultaneously, the working parts described in the prior specification referred to being duplicated.

7,117 of 1905. **Buttonhole Sewing Machine.** W. M. House, President of the National Machine Co., New York. April 4th, 1905.

This is a machine for stitching square-end buttonholes. The needle-bar is carried in a swinging gate which is vibrated by mechanism admitted to be somewhat similar to that which has been employed for vibrating the feed-dog of a sewing machine, and the work clamp is fed backwards and forwards by means of mechanism actuated by a heart-shaped cam or other means.

9,770 of 1905. **Imitation-Hemstitch Attachment for Sewing Machines.** M. A. Krag, San Francisco (a communication to A. J. Boult). May 9th, 1905.

This attachment consists of a comb or toothed disc which is intended to be placed either above or between two pieces of fabric and to have its teeth temporarily engaged by the stitches, so that on the withdrawal of the teeth the two pieces of fabric are connected by a slack stitch which, on folding back the two pieces of material in opposite directions along the line of stitching, forms a spoke or ladder stitch.

12,275 of 1905. **Blindstitching Attachment.** W. M. Murphy, New York. June 13th, 1905.

This is an attachment for ordinary sewing machines. It comprises the usual push-bar for moving the work clear of the needle at every alternate stitch, and the invention consists more particularly in the particular lever and cam mechanism employed for operating this bar.

U.S.A. PATENTS GRANTED IN AUGUST, 1905.

796,622. E. B. Allen (assignor to Singer Mfg. Co.). Treadle-stand for sewing machines.

796,866. J. A. Rhoult, Haverhill, U.S.A. A sole sewing machine for stitching the upper directly to the sole.

797,047. C. H. Chittum, Lexington, Va. Sewing machine shuttle.

797,207. A. Laubscher (assignor to Wheeler & Wilson Mfg. Co.). Smocking attachment for sewing machines.

797,291. G. Keyser (assignor to J. W. Hepworth, Philadelphia). Over-edge sewing machine.

797,308. M. P. Nassberg, New York. Machine for sewing spangles on fabrics.

798,020. G. M. Eames and C. W. Thomas (assignors to Wheeler & Wilson Mfg. Co.). Automatic thread-clamp for sewing machines.

798,090. S. Cohn, New York. Machine for sewing tubular articles.

798,095. F. Egge (assignor to Smith and Egge Mfg. Co.). Spool-holder for sewing machines.

798,130. G. S. Gatchell (assignor to Singer Mfg. Co.). Thread-cutting and holding device for sewing machines.

798,212. A. Rainert (assignor to the Star Pin Co., Derby, Conn.). Machine for sewing hooks and eyes on cards.

798,277. C. F. Goforth, Wichika, Kansas. Hemmer attachment for sewing machines.

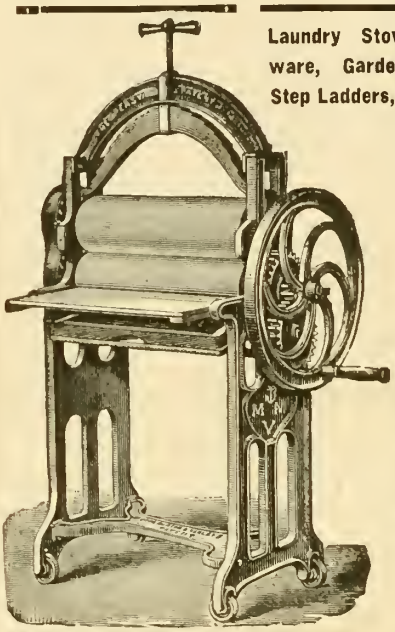
798,299. J. O. Rollins, Tuolumne, California. Tool attachment for sewing machines.

12,382 (re-issue) original No. 751,264. Thread-measuring mechanism for sewing machines.

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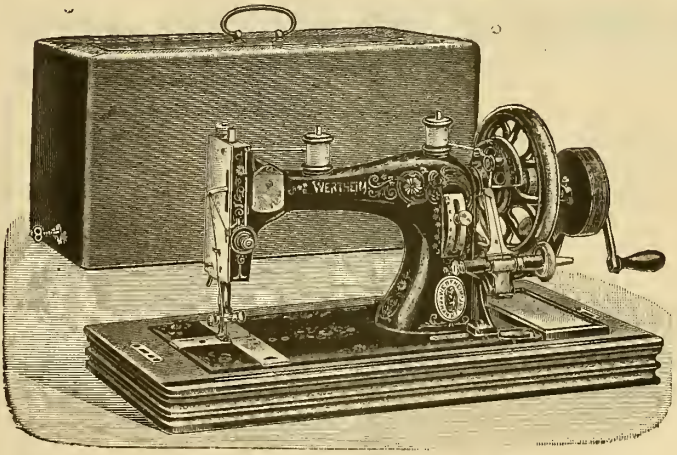
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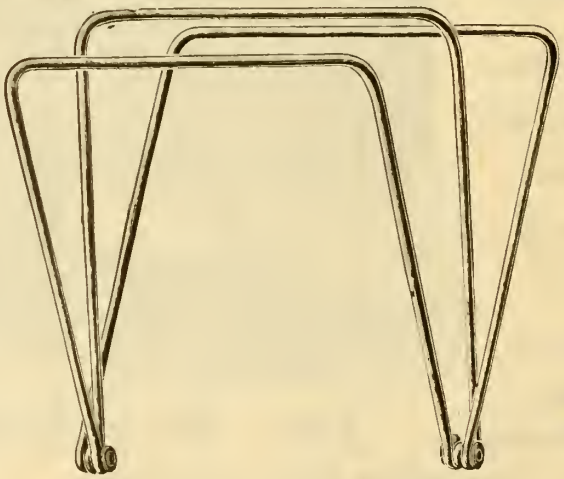
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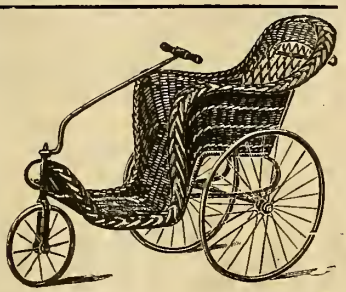
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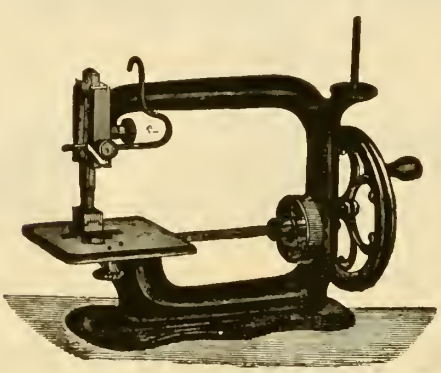
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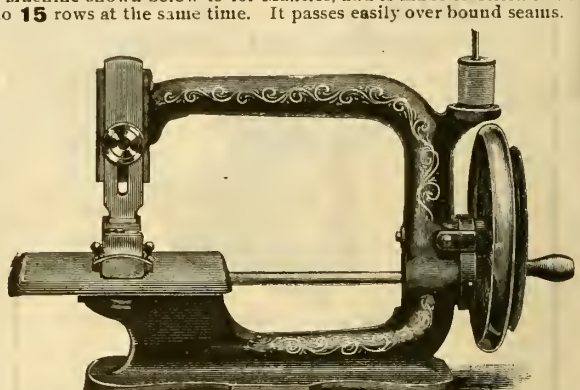
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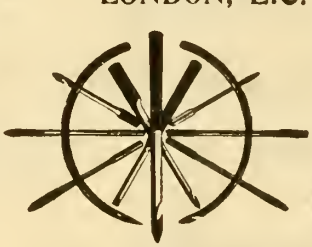
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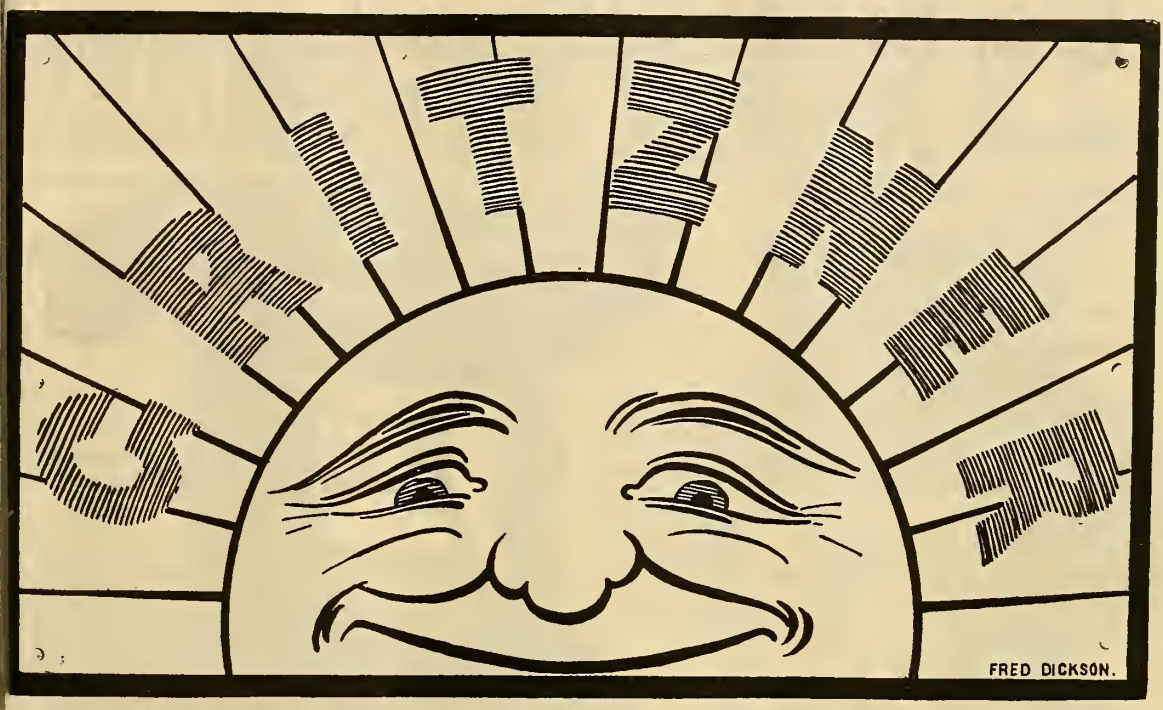
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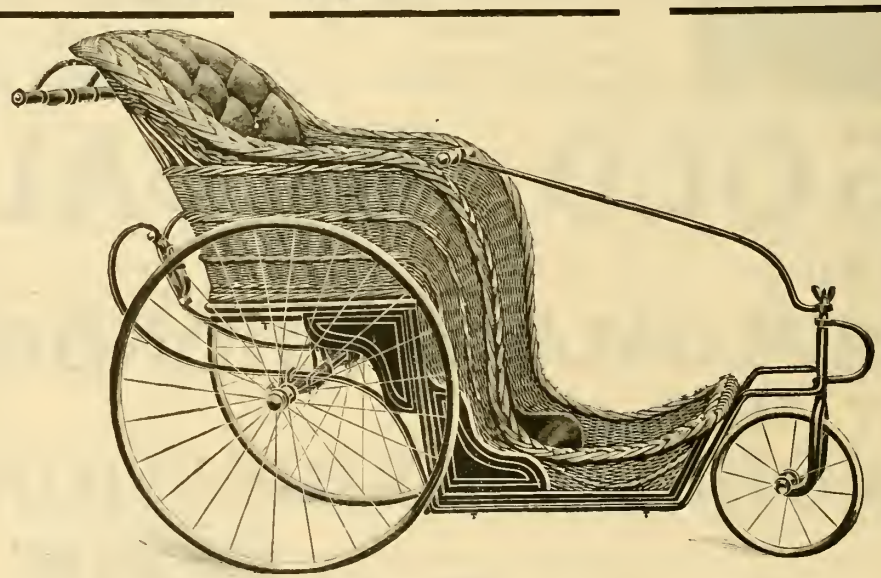
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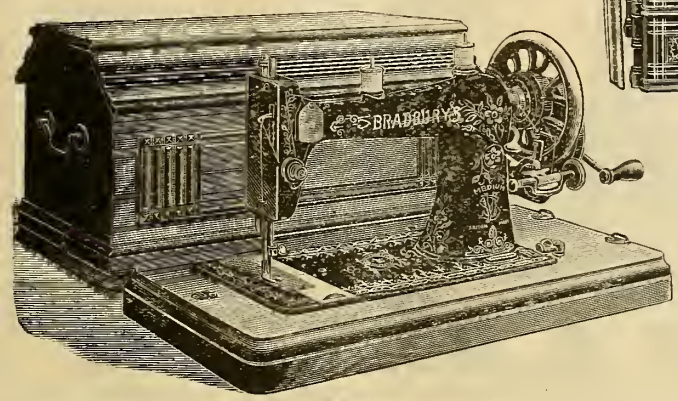
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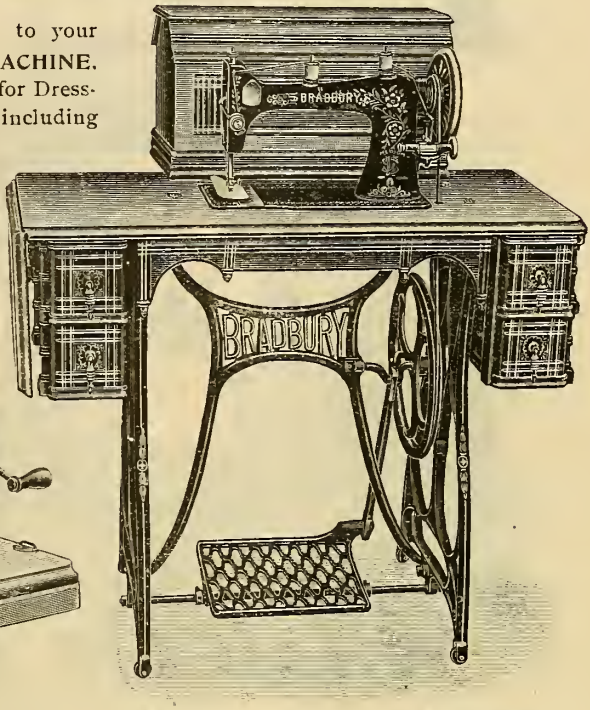
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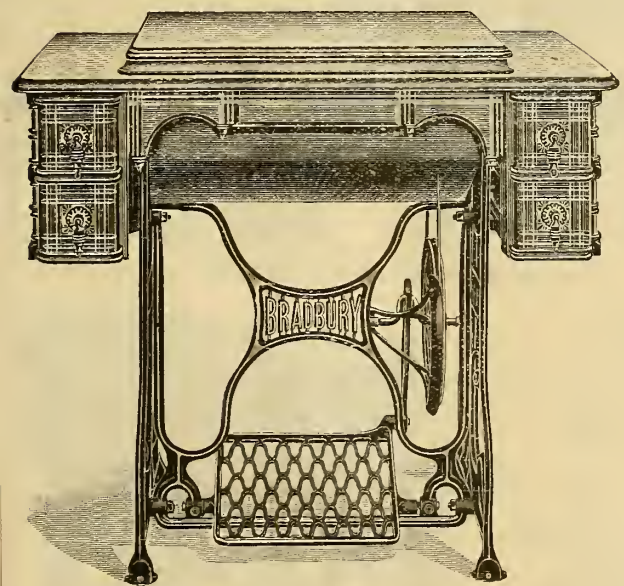
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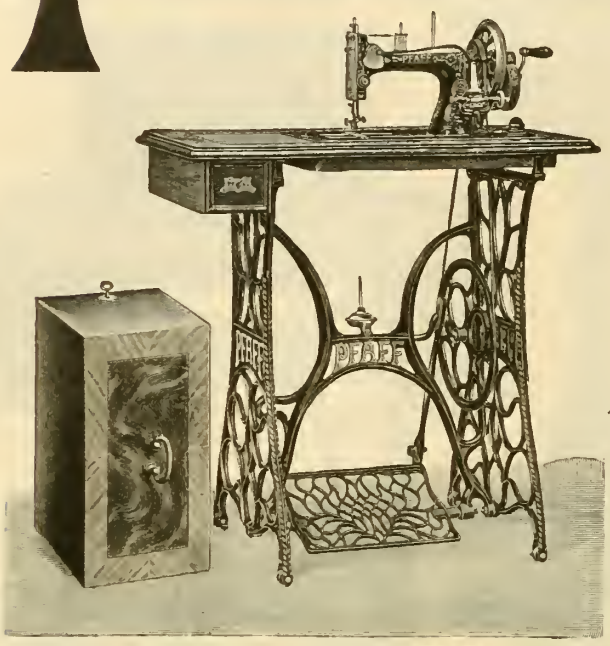
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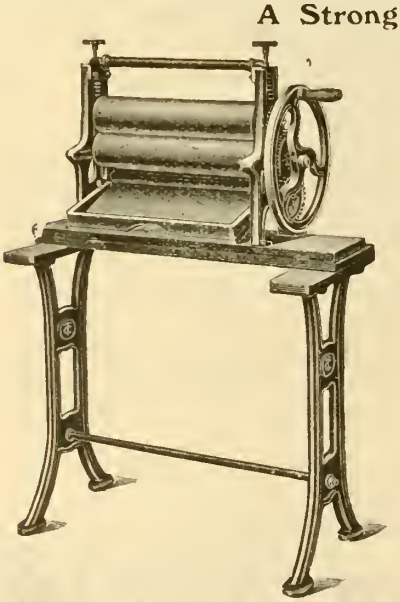
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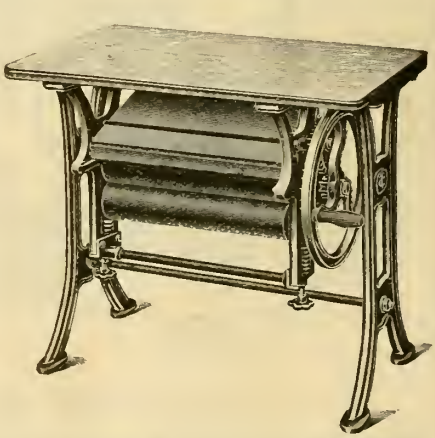
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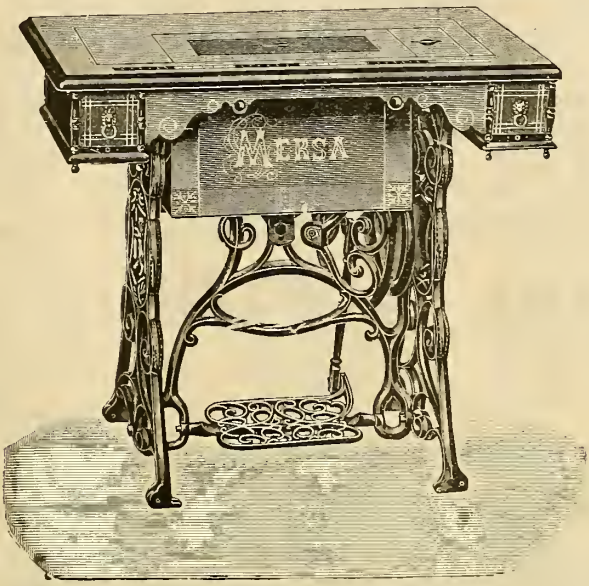
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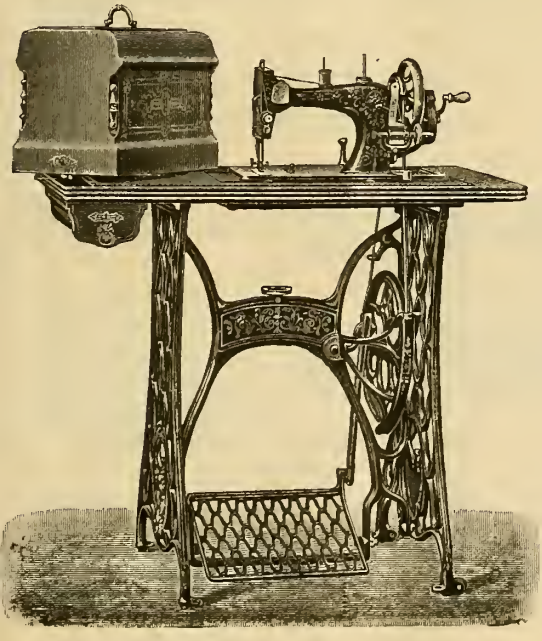
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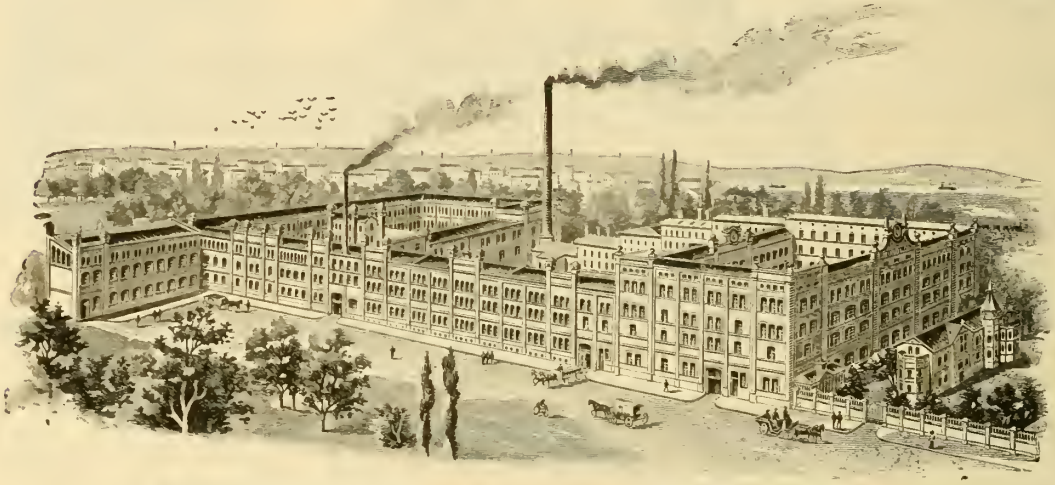
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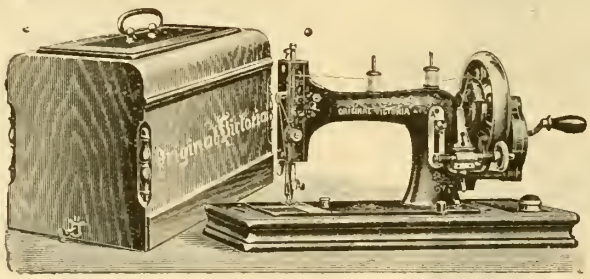
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Special Style, with Large Bobbins.

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Two Sizes, with Large Bobbin.



CENTRAL BOBBIN,
Two Sizes.

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Two Sizes.

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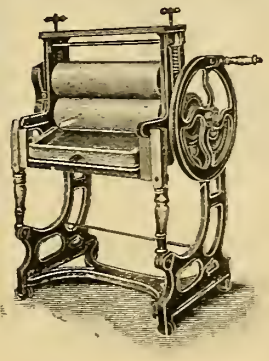
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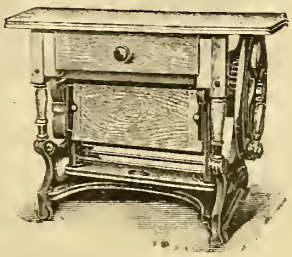
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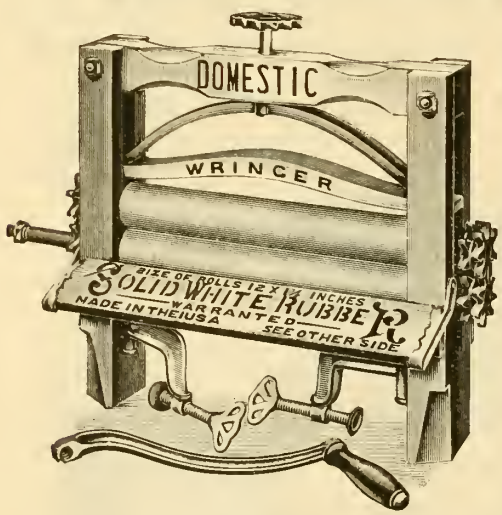
The New Home gives no trouble, and yields the greatest Profit.

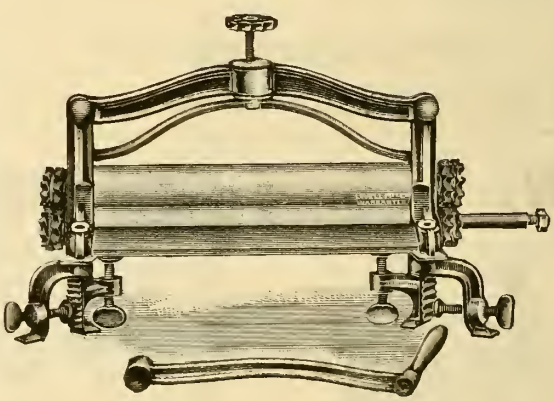
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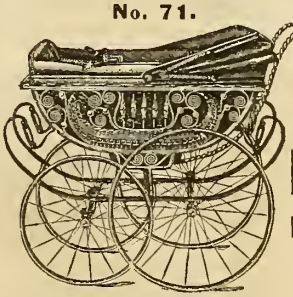
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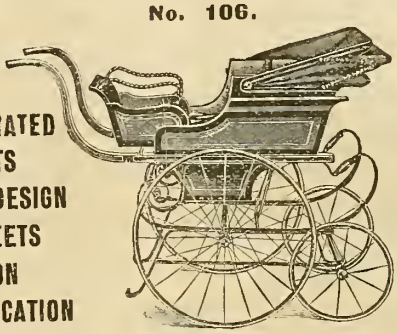


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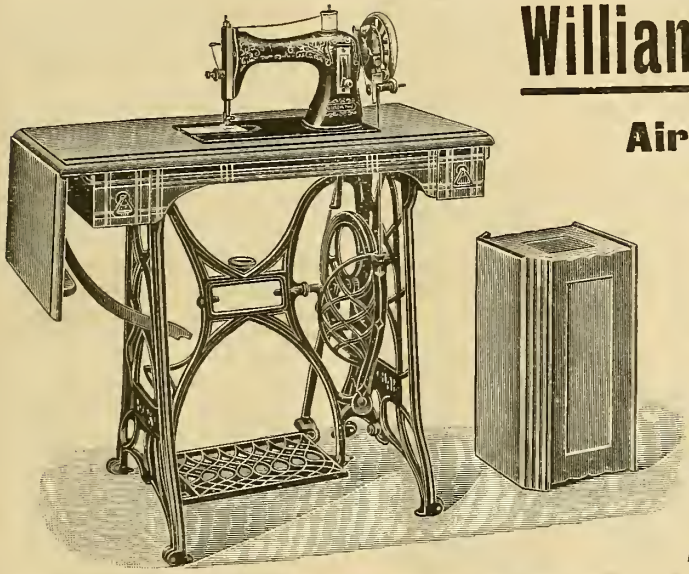
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Manufacturers of the

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Suitable for Family use, Dressmakers and Tailors.

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(Near Victoria Station).

DOMESTIC MACHINERY and Furniture Businesses, Branches or Collecting Rounds, may be sold or purchased.—Apply G. B. Dobson, 58, Lincoln's Inn Fields, London, W.C.

HOWARD & CO. (Old Established), 3, Dyers' Buildings, Holborn (late of High Road, Chiswick), offer Good Terms to Reliable Book, Sewing Machine, and Jewellery Travellers.

"GUIDE to the HIRE and EASY PAYMENT SYSTEMS."

It deals with the Trader from the moment of his starting business, and gives him counsel in every difficulty which he may meet with in his business career.

Price - - - - 3s. 6d. net.

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27, Chancery Lane, London, W.C.

The Journal of Domestic Appliances,

Sewing Machine and Cycle Gazette,

Subscription.—3s. 6d. per annum or 1s. per quarter, post free which includes a free copy of the Hire Traders' Record

The Hire Traders' Record.

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Contributions.—Articles, Letters, Reports, &c., on trade subjects invited and paid for if so arranged. Readers are earnestly requested to notify changes of address, the opening of new premises, &c., in their several towns.

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List of Cycle and Domestic Machinery Dealers.—We keep at our office a complete list of the trade for the benefit of manufacturers.

Local Papers.—Many of our readers are kind enough to send copies of their local papers whenever they contain anything of interest to the trade, and for this we are deeply grateful. Would **all** our readers do likewise?

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SEWELL & CO., *Publishers*

Editorial Notes.

Business Names.

In buying a business care should be taken that the contract provides for the old name being continued. There have been cases of late where this precaution has been neglected and with disastrous results to the purchasers who were even stopped from stating "late——," their own names alone being permitted by the vendors.

Co-ops. and the Income-Tax.

In spite of the fact that the Income Tax Committee's report was dead against compelling the industrial co-operative societies to pay income tax on their profits, the agitation against these bodies continues to grow. Indeed, the Drapers' Chamber of Trade, which hitherto has taken but a luke warm interest in the matter, is now cautioning the other associations with a view to legislation. The official objection to deducting this tax from the profits of these societies is that it would involve trouble to Somerset House, but what of that? Surely the present arrangement is unfair to the retail trader.

Restraints on Employees.

The question as to whether an employé can be prevented from engaging in a similar business in the neighbourhood of his old employer is ever with us. The *Drapers' Record* has, however, discovered a new point and refers to it as follows:—"A, on entering B's service, signs an agreement that he will not, on leaving that service, enter into anyone else's service nor engage in business on his own account within a certain distance and within a certain time (specified in the agreement) from the expiry of his engagement. B sells his business to C. Does the sale of the business by B to C annul the agreement made by A and B? To prevent A entering into another engagement or business on his own account within the specified time and distance, is a fresh agreement necessary between A and C? These queries cannot be answered offhand. Much would depend upon the terms of the agreement between A and B. If it was a personal arrangement between the two, we should say that the elimination of B from the business would annul the agreement. But it might be different if the agreement was between a firm and the employé, and the name of the firm was maintained, although the owner behind it was changed. Moreover, the terms of the sale of the business would have to be taken into account."

Objectionable Advertising.

A correspondent calls our attention to a class of advertising in connection with perambulators which he thinks open to grave objection. It was much used by the furniture trade a few years ago, but, says our correspondent, has now been taken up by a certain pram manufacturer. Here are three specimens taken from a London daily paper:

A.A A.—ART CANE MAIL CART; silved-plated fittings; owner will dispose high-class carriage (West End price 115s.), 34s. 6d. carriage paid; approval before payment; photo; new.—Captain

A.A.—BABY'S ART CANE MAIL-CART. Lady will sacrifice high-class carriage; elegant design; silver-plated fittings; three positions; new; West End price 110s.; accept 33s.; carriage paid; approval before payment; photo.—"Reverend,"

A.A.—BABY'S ART CANE MAIL-CART, artistic design; 3 positions; beautifully upholstered; silver-plated fittings; hood; 4 bicycle wheels; folding shafts; hammock, strap springs; West End built; new, cost 90s.; carriage paid 33s.; approval; photo. Major

Possibly some traders would consider that if this kind of advertising sells baby carriages it is fully justified, but our correspondent asks, "is it clean?"

BRADBURY AND COMPANY, LIMITED.

On the evening of October 3rd, at the George Street School, Oldham, a meeting of the holders of debenture stock in Messrs. Bradbury and Company, Limited, Wellington Works, Oldham, was held, there being a crowded attendance. Mr. Albert Whittaker, one of the trustees for the debenture holders, presided, and the directors were also present. Mr. Fripp, solicitor for the company, and Mr. Shimeld, solicitor for the trustees, were present.

The Chairman dealt at some length with the position of the company and with the matter of the Chancery action brought by one of the holders, and urged the holders to sanction the proposed modifications of the trust deed, as it was to their advantage that the concern should be continued in order that they might make the most out of it. He assured them that if the company only had a fair chance there was every prospect of improvement.

The objects of the meeting were set out in the circular convening it as follows:—

". . . for the purpose of considering and, if thought fit, passing an extraordinary resolution assenting to certain proposed modifications of the rights of the stockholders against the company and its property and certain modifications of the trust deed which have been proposed by the company and are recommended by the trustees, and of empowering the trustees aforesaid with a view to effectuating such modifications to concur with the company in executing a supplemental trust deed in the terms of the draft which will be submitted to the meeting; and also for the purpose of considering and, if thought fit, passing an extraordinary resolution that it is not advisable, in the interests of the debenture stockholders, that the trustees should enter into possession, or that a receiver should be appointed of the property and effects comprised in the trust deed, and that in the opinion of the meeting the action taken by Mr. Henry Mills for the appointment of a Receiver should not be further proceeded with. The principal object of the proposed modifications is to postpone the date fixed by the said trust deed and the debentures issued in pursuance thereof and subject

thereto for the payment of the principal moneys secured thereby, from the 31st day of December, 1905, to the 31st day of December, 1915, the company, in the meantime, continuing to pay interest at the rate of £4 10s. per centum per annum, and to enable a majority consisting of not less than three-fourths of the persons voting at a general election of the stockholders, duly convened and held in accordance with the provisions of the said trust deed upon a show of hands, or, if a poll is duly demanded, then by a majority consisting of not less than three-fourths of the votes given on such poll, to pass an extraordinary resolution, instead of its being necessary to obtain a majority consisting of not less than three-fourths in value of the stock for the time being issued and unextinguished upon a show of hands, or, if a poll be duly demanded, then by a like majority at the poll."

In a circular issued to the debenture stockholders of the company, the trustees said :—" As the present trustees for the present stockholders we desire to place before you the following facts, together with our views relating to the matters set forth in the notice of meeting which accompanies and to other matters having reference to the position of the debenture stockholders and the company. You will remember we were appointed new trustees at a meeting held on the 3rd November last. Up to that time the company had made large losses in the carrying on of its business. Immediately after our appointment we spent a considerable amount of time in thoroughly going into the position of the company, and, in conjunction with the directors, suggestions of a drastic nature were made, which, in our opinion, would conduce to the successful carrying on of the business and to the improvement of the security of the debenture stockholders. Such suggestions, the carrying out of which could only be very gradual, were being carried out, and the company was already feeling the benefit thereof by having an increased volume of profitable business, and in other ways, when in February last an action was, without previous notice, commenced against the company and ourselves, as trustees, by Mr. Henry Mills, one of the debenture stockholders in the Court of Chancery of the County Palatine of Lancaster, having for its object the appointment of a Receiver, the effect of which appointment would have been to bring the business of the company to a standstill and to force it into liquidation, a result which, in our opinion, would have been most disastrous and would have greatly depreciated the value of the debenture stockholders' security. After two adjournments of a week each the action was adjourned until after the issuing of a balance-sheet for the half-year ended June 30th last. Immediately prior to the said action being commenced the company had upon its books far more orders than it had had for a considerable number of years; economies had been and were being effected in many directions, and so good was the outlook that we confidently expected that the next half-yearly balance-sheet issued by the company would show a profit. The immediate effect of the said action, however, was to impair the credit of the company and thereby cause a large number of orders to become impossible of fulfilment, and consequent cancellation, to prevent sales, or make it exceedingly difficult for the representatives of the company to obtain fresh orders, to induce great numbers of people to send back machines which had been sold on the ground that if the company went into liquidation it would be impossible to get the parts renewed if required, and generally to harass the company. In spite of these obstacles the company, although unable to issue a balance-sheet showing a profit, was able to issue one showing a much smaller loss than in previous half-years. We are of opinion that if the said action is put an end to, and the company given a fair chance, it will yet be able to pull itself round and become a profitable concern. At the meeting of the debenture stockholders held on the 22nd day of August last these matters were fully gone into, and a resolution was unanimously passed to the effect that it was very desirable in the interests of the debenture holders that the said action be withdrawn, and it was not desirable that a Receiver should be appointed, and that the trustees take such steps as they consider expedient to induce the said Henry Mills to withdraw his action, and if he refused, then to oppose the same as strongly as possible, and, further, that the trustees should call a further meeting of the debenture holders as early as possible for the purpose of passing an extraordinary resolution modifying the terms of the debenture trust deed, so as to extend the time for payment of the debentures from the 31st day of December next until such time as such meeting should determine, and effect such other modification of clauses in the said trust deed as should be deemed expedient by such meeting. The directors and ourselves have tried to induce the said Henry Mills to withdraw the action, but without success, and consequently it is our intention, in pursuance of the said resolution, to oppose the said action with a view of trying to get it dismissed. We would point out to you that the interest has duly and regularly been paid, and it is likely that it will continue to be so paid if the said action is disposed of and the company allowed to carry on its business in a proper manner. It will, of course, be impossible for the company to repay the principal secured by the debentures on the 31st December next, and it is most desirable that the time for such repayment should be postponed for ten years at least. If the debenture holders sanction the modifications desired by the company, and recommended by us, we feel sure that they will hereafter have no cause to regret their action. We trust you will be able to attend the meeting and vote in favour of the extraordinary resolutions mentioned in the notice, or if it is inconvenient for you to attend, that you will fill up and return the enclosed form of proxy to the undersigned on or before the 25th inst. By the terms of the trust deed it is provided that no person shall be appointed a proxy unless he is a debenture stock holder or one of the trustees, save that a corporation being a stockholder may appoint as its proxy one of its officers though not a stockholder.—Your obedient servants,

" ALBERT WHITTAKER,
" GEORGE PEEL TAYLOR,
" ELY NICHOLLS."

Two resolutions were placed before the meeting in accordance with the intention set out in the circular. The first proposition—with regard to the postponement of the due date of repayment of the principal of the debentures for ten years—was carried with two dissentients, and the second resolution, altering the nature of the required majority for an extraordinary resolution, was agreed to without opposition.

In order to comply with the constitution of the company and with the terms of the trust deed the vote was afterwards taken by poll with proxies, when the required majority was overwhelmingly secured.

A vote of thanks to the chairman concluded the proceedings.

HUGH THEFTS FROM SINGER'S FACTORY.

According to American papers, notably the *Sewing Machine Advance*, of Chicago, an old employe of the Singer Manufacturing Company, at their works in Elizabethport, has been guilty of an extraordinary series of thefts.

Frederick Merker, about 52 years of age, a widower with two children, residing at 243, Halsey Street, Newark, N.J., in which city he was born and where he owns property and has numerous relatives living in comfortable circumstances, is the employee involved in recent amazing revelations of wholesale thefts of sewing machine parts and supplies from the Singer works, where he was employed as a clerk in one of the divisions of the stock department.

Merker has been for some twenty-five years in the company's employ. He first went to work in the inspection department, and when that became consolidated with the stock department he was promoted. He possessed the entire confidence of the company's officials and, it is said, stood so high in their regard that they would have pensioned him if he had become incapacitated through illness or old age. He was one who could pass out of the factory with a bundle under his arm and no questions asked. For years he had been intrusted with the job of delivering machine parts to the company's agents in Newark

and elsewhere when they wanted the stock on hurry orders. It was customary for him to take packages of machine parts out of the works when he left at quitting time and deliver them the same evening to the agent who wanted them. For this service he secured, it is said, extra compensation. Recent developments have disclosed that he has for years past abused the confidence thus reposed in him by removing from the works quantities of valuable parts and supplies which he has disposed of to outside parties for less than one-quarter of their value.

The manner in which the company discovered that they were being robbed was as follows. Some time ago a man dropped into one of the company's shops in Newark and asked for an attachment for one of their machines. When told the price he demurred, saying that he could get the same article much cheaper in Newark. This statement aroused the clerk's suspicions and he asked where this cheaper place was. The man gave the name of Samuel Neuwirth, at the corner of Seventh and Summer avenues. The circumstance was brought to the notice of the company's headquarters and the matter was at once placed in the hands of the company's special detectives, who instituted a close watch on Neuwirth's place, which turned out to be a saloon. They found out in the course of time that Merker made visits to the saloon and that on various occasions he carried a bundle under his arm when he came and left without it. Surmising that these bundles might contain parts of the company's machines which could be bought so much more cheaply in Newark than at the company's regular shops, they traced Merker's doings closely. Becoming satisfied at last that he was supplying the saloon keeper with parts from the company's stock rooms, the detectives made a bold move by going to his house in his absence and making a search. Here in an upper room were found hidden some $250 worth of machine parts and supplies. This discovery settled the question of robbery and Merker was taken into custody upon his return from work the same evening.

Merker confessed to a long series of thefts from the factory and implicated Neuwirth as the receiver of the stolen goods. He agreed to assist in a plan for seizing Neuwirth with stolen goods in his possession. Accordingly, he sent word to Neuwirth to meet him at a certain restaurant for the disposal of some goods. The articles found in Merker's house were marked by the detectives and Merker took them to the restaurant. Neuwirth met him there and bought the goods, paying him, it is said, the meagre sum of $10 for them. When Neuwirth left the restaurant he was placed under arrest and the marked goods were found in his possession.

Subsequently, Neuwirth made a confession, implicating the firm of Schulder and Ehrlich, sewing machine dealers, of Broome Street, New York, as purchasers of the stolen goods which he had been buying from Merker. A letter was sent them, reading: "Please call to-night, 250, Newark." In response to the letter Bernard Ehrlich, of the firm, in due course of time appeared at the saloon with a companion, one Abraham Rehlich, and while the latter kept watch along the street Ehrlich went inside. When Ehrlich came out of the saloon both men were placed under arrest and the marked goods that Merker had sold to Neuwirth were found in Ehrlich's possession.

These developments came about in the last days of September, and the hunt is now on in full swing. Extraordinary stories as to the extent of the thefts are being sent to the press from Elizabeth, the latest of which at this writing is the following:

"Elizabeth, N. J., Sept. 20.—Frederick Merker, the Newark man who is under arrest here on a charge of stealing machine parts and fittings from the Singer Sewing Machine Works, supplemented his previous confession to-day, and it is now believed he has told all he knows about the robberies.

An inventory revealed the fact that cartloads of stuff have been stolen. It is said that the first estimate of $250,000 is not half the loss the company has suffered within the last few years. Merker appears to have been only one of many who carried away stuff from the plant. To-day's confession was made, it is understood, on the advice of his counsel, Edward Nugent, of this city, and Elvin W. Crane, of Newark. It is said that Merker has given the names of a dozen or more men whom he alleges to be concerned in the robberies, and has furnished information implicating many others. While immunity has not been promised him, it is believed that he will escape punishment, as out of the total of $500,000 of thefts he did not obtain stuff worth $5,000, and this was disposed of at not more than a quarter of its value.

Merker said in his confession that so far as he knew the thefts began three years ago. He became involved about two years ago. He had always obtained only small amounts from his thefts, he said. He understood that a man named Herling or something similar to that was at the head of the robberies. He said that when parts of machines were wanted he received a list and on his next trip to the storerooms would carry them out. He said one of the most profitable sources of revenue to the robbers were the special parts, like button-hole needles, which retailed for thirty-five cents each. He could put needles worth $300 in a vest pocket. He said he had often tried to get out of the conspiracy, but had been kept in by threats. His profit, he said, was 15 per cent. of the sale price, but he had to take the word of others as to what they obtained for the goods.

Bernard Ehrlich is also said to have confessed and to have admitted handling goods worth more than $100,000 in three years. It is said that the gang had agencies for the disposal of goods in Boston, Chicago, Pittsburg, Cincinnati, Cleveland and other large cities.

The New York superintendent of the Pinkerton Agency has taken personal charge of the investigation, and is directing operations from the Singer offices here. It is said that a score of men at the works may be arrested at any time. Edward Blissen, and Thomas Flannigan, the company's detectives, who worked up the case to the point of arrest, and brought to light the true extent of the conspiracy, are said to have gone west on some clue which promised well.

The following interesting details of the case are found in the *Elizabeth Times* of September 27th:

Frederick Merker, the thieving employee of the Singer Manufacturing Company, has been committed to the Union county gaol without bail on a charge of embezzlement. His peculations will amount to a quarter of a million dollars, according to President Bennett, of the Singer Company. Bernard Ehrlich, of the firm of Schulder and Ehrlich, of Broome Street, New York, is under arrest in Newark. A saloon keeper of the name of Samuel Neuwirth is under arrest, but was bailed out in the sum of $2,000, and G. Heimlich, a chaffeur of President Bennett, was also arrested, but has been bailed out by C. W. Dodd, jun., in the sum of $500.

President Bennett said this morning that more arrests were to follow. An entire change in the checking system will be made in the Singer manufactory, and, it is believed, that before long other people employed in the factory will be placed under arrest for taking machine parts from the factory. Detectives are employed in every department, and particularly where shipments are made is a close scrutiny being maintained.

Merker, the trusted employee of the Singer Company, the man who was given more privileges in the factory than some of the officers even, has signed a written confession, as well as the other men under arrest, declared President Bennett this morning to a *Times* man in an interview at his office, and it is possible that his thefts may amount to a greater figure than $250,000. No estimate can be made beyond that figure at the present time.

This morning every effort was made by politicians of Newark to secure the release of Merker. He is prominently identified with politics in Newark and in Essex county, and when it was discovered that his bail had been fixed at $1,500, friends of his, men of prominence in politics, came to this city and offered bail for the man who is behind the bars in the county gaol.

President Bennett at once went to the office of Prosecutor N. C. J. English and drew up another complaint, changing the charge from the theft of several hundred dollars' worth of goods to one of embezzlement, and requested that no bail be allowed. Merker was re-arrested and was committed on that charge. No amount of bail can now secure the release of the man who betrayed the trust of his employers.

This is the statement given to the *Times* this morning by Mr. Bennett, who is determined to stop the thievery which, he believes, has been going on for some time in the factory.

"This case has been followed up since last June. Detective Sergeant McConville, Chief of the detective force in New York, was detailed on the work. He is considered the best detective in the country to-day.

"McConville found that the Singer sewing machine parts were being sold in New York at prices so ridiculously low that it was evident that they had been stolen. McConville then began an investigation in this city and soon discovered that Frederick Merker had been stealing the parts from the factory, probably with the help of other men, and the day before yesterday the guilty man was confronted with the facts in my office.

"Although Merker's peculations have been known to the company since last June he has been allowed his freedom so as to facilitate the detectives in working up a case against him.

"McConville brought the case to a head in good time in New York, but, because of other business in New York, he was obliged to give up the work. Detective Edward Griffin, of Bayonne, was brought into the case then and in a remarkably short time he brought the situation to a head. Griffin is a hustler, and inside of eleven days he had the place where the exchange was made between Merker and his go-between spotted in Newark. It was Achtel-Stetter's restaurant and cafe in Broad Street in Newark. The exchange was always made in open in front of the bar. The management of the Achtel-Stetter's had nothing to do with the transactions, however, that being merely the place of meeting."

Through Captain Flannigan, of this city, the arrest was made, and its accomplishment was due to a clever piece of detective work on the part of Mr. Bennett.

Griffin disguised himself as a bootblack and secured a position in Achtel-Stetter's as a bootblack in exchange for his meals until he could secure work. For this he received $40 a week. He has Merker spotted and while he was talking with his go-betweens at the bar he would always be careful to be polishing the shoes of the customers at the bar near by. In this way Griffin saw money exchanged and heard the men in conversation.

Thus all the information against the actual transaction between Merker and his pals was secured. Then it became necessary to find out who the New York people were who were receiving the stolen goods. This was accomplished by means of a decoy letter prepared by Mr. Bennett, the handwriting of Merker being imitated in the office of Mr. Bennett from an old letter written by Merker and sent to New York with instructions to meet Merker in Newark. It read: "Please call to-night at 250, Newark."

Ehrlich came over with a large sum of money for the purpose of buying some goods that Merker had. Mr. Bennett, having

secured from Merker his promise of co-operation under threat of arrest, allowed him to go to Newark on a train to meet the New York parties. Two detectives followed him on his regular train. In the meantime Mr. Bennett, in his high-speed automobile, dashed from here to Newark, beat the train by several minutes and met the man as he got off the train.

Then he compelled him to take him to his house at 243, Halsey Street, and there Merker was made to bring forth all the stolen goods in his possession. These were taken by Merker to the bar of Achtel-Stetter's; he offered to sell them to the New York man. Alongside the bar at the same time were four detectives and they heard the conversation. The goods were sold and the money was exchanged on the spot. Then followed the arrests.

"It appears now," said Mr. Bennett, this morning, that this man Ehrlich is worth between $75,000 and $100,000, most of which represents the profits of the purchase and sale of goods secured from our factory from Merker.

"This is only a start in the proceedings which we have begun to root out this business. We mean to make a thorough investigation, and we hope to land more men.

"It was only by the merest chance that we got our man last night. The whole story which we have been trying to keep quiet for the past few days appeared in a Newark newspaper last night. I had no idea of catching him, but by good fortune the New York man read only the German newspapers and that article did not appear there. That saved the day for us.

'How did Merker work his thefts? Well, I'll tell you. We have here what we thought was a checking system which did not allow of any thefts. There are some departments which are particularly hard to check. For instance, the shipping department. It is apparent that when a shipment is made to South America or Australia the person doing the packing can, after the checks are all returned, slip his fingers in and load his pockets in and load his pockets with valuable small parts. The thief knows that it will be six or eight months before we hear of the shortage and in the meantime checks may be changed or the culprit may leave our employ.

Merker was a trusted employee. We paid his car fare to his home in Newark, for he took certain parts to our agencies there. He would extract certain parts and when the return checks would come in he would change the part numbers around so that it was quite impossible to discover the shortage. This is the plan he followed right along.

THE ALLEGED PRAM FRAUDS.

Jury Disagree.

At the Yarmouth Quarter Sessions, on October 23rd, Thomas Todd Potts (29) was indicted for endeavouring to obtain 25s. by false pretences from Frederick Marsh on June 26th. Prisoner pleaded not guilty. Mr. Walter Stewart conducted the prosecution. Prisoner, in reply to the Recorder, said he was defending himself. He was thereupon given a seat at the solicitors' table by the courtesy of the Recorder.

Mr. Stewart, in opening the case for the Crown, said prisoner had taken a line of defence which, if it was good law, might entitle him to an acquittal, but a little knowledge was a dangerous thing, and when the jury had heard what was the nature of the false pretence they would understand that the point, whether the property in a mail cart had or had not passed to prisoner, had nothing whatever to do with the issue they were asked to decide. Having seen an advertisement, prisoner wrote from 65, Church Road, Gorleston, "Will you kindly send me on approval a baby's mail cart, which you are advertising in *Lloyd's* at 34s. 6d., carriage paid. If suitable will purchase same." The mail cart was forwarded, and a week later prisoner sent it by carrier to Mr. Marsh with a note, in which he wrote, "It is not on the hire purchase or any such system, and is my own personal property." Prisoner subsequently saw Mr. Marsh, and told him he wanted 25s. for the car, and he would either sell or pledge it.. Mr. Marsh had some suspicions, and fortunately did not part with his money. He asked to see a receipt, and was shown first by prisoner a document that was proved to be bogus, stating that on June 20th Mr. J. Walters, of 30, Brook Street, Stoke Newington, sold to him a mail cart priced at £3 10s., and also a receipt for a deposit "on account of mail cart." This, Mr. Stewart submitted, constituted the false pretences.

Mr. Charles Young, trading as J. Walters, perambulator dealer, at 90, Brook Road, Stoke Newington, produced a copy of *Lloyd's* containing the advertisement of a baby's cane mail cart, which had been appearing for some weeks. Last June he received the letter referred to from prisoner. The date on it was a little obscure, but it appeared to be the 17th, and the mail cart was sent off on June 20th. The terms of witness' advertisement were: "West End, 115s. My price, 34s. 6d. Carriage paid. Approval before payment." He had never received any payment from prisoner, nor had he written to say he approved the car. The invoice representing a mail cart sold to prisoner by him at £3 10s. was not issued by him. Nor was the receipt representing 30s. paid on deposit issued by him. These statements did not give witness' address.

Prisoner put it to witness that he sent him a postcard intimating the mail cart was sent carriage forward, but all he intended by that was that prisoner might deduct the cost of carriage when remitting. He did not consider the payment of carriage as part payment for the car.

The Recorder to prisoner: That is your contention. It is a very clever contention, but it is not what the witness intended.

Witness, re-examined, produced a letter received from prisoner, and dated July 12th:—"I hereby give you authority to have the cart now held by Mr. Marsh released and delivered to your order, and I enclose letter for you to forward him. I may say any out-of-pocket expenses I shall be pleased to meet you in." The enclosed letter, addressed to Mr. Marsh, was:—"Kindly deliver to Mr. J. Walters or order, of 90, Brook Road, Stoke Newington, the mailcart you hold, as the deal between us is at an end."

The Recorder (to witness): This was to do away with this prosecution, I suppose?—Witness: I suppose so.

Prisoner: I knew of no prosecution.

Witness: It was after I found out about the forged receipt.

The Recorder: If there was an offence it was on the day when prisoner went to Mr. Marsh and tendered those receipts.

Mr. Frederick Marsh, pawnbroker, 164, King Street, Yarmouth, said that on June 26th he received a note from prisoner marked "Private," with a cane mail-cart, which Todd Potts said he wanted to pledge or sell outright. Prisoner called the same afternoon, and said he wanted to pledge the cart. Witness asked him how much he wanted on it, and prisoner said 25s. Witness inquired whose property it was, and prisoner said it was his own. Witness said: "Where is the receipt?" Prisoner replied "I can soon go back and fetch that." Witness said: "You will have to get the receipt before I can have anything to do with it." Prisoner said he would soon get the receipt and would call later. He came back in two hours and brought an invoice for £3 10s., and a receipt for 30s. "on account." Witness was not satisfied with these and told prisoner he should communicate with the sellers. Prisoner said, "That's all right, old Fred, you know it's like the bicycle question you had with me."

Mr. Stewart: I will not go into that.

Prisoner: It's just as well for your client that you do not. (Laughter.)

Mr. Stewart: It was in the interests of prisoner I said so. Prisoner can get that all out.

Witness, in further examination, said prisoner called upon him again, but did not get the 25s. he asked for nor the mail cart. (Laughter.)

Prisoner cross-examined as to a postcard he had when he first called, and witness said he did not remember.

Prisoner: I'm afraid your memory seems very bad. (Laughter.)

Did you not suggest that I should get an invoice?—I don't admit that.

Of course you would not—(laughter)—at the time, knowing I had this postcard, because I told you so.—I don't admit that.

Did you write to the sellers that you were asked to give any price you liked for the car?—I did.

If you had taken it in pledge, would you have lent the money on the security of the mail-cart or the invoice and receipt?—If they had been genuine I would have taken the mail-cart in pledge.

The Recorder: I think there is very little doubt about that.

Re-examined: If the invoice had been genuine the

value stated on it would not have influenced his mind as to the value of the article offered.

Detective-Inspector Moore said he arrested prisoner at Norwich on a warrant issued a fortnight previously. At prisoner's request he read it twice, and then Todd Potts said: "I don't see how Mr. Marsh can do it. I got the perambulator down, and paid the carriage, 1s. 9d. I consider that that is an instalment of the price. Mr. Marsh told me to write out that receipt. I don't think there is any harm in getting a little money out of him, if I can."

Prisoner: That would have been said in jocular fashion? Witness: Probably.

The Recorder ascertained from prisoner that he had no witnesses to call. Prisoner, who did not avail himself of the opportunity to go into the witness box, from a written statement declaimed his innocence. "I submit," he said, "that the prosecution have failed to make out their case. The mail cart I offered Marsh was legally mine, because a payment on account had been already accepted, and no time was specified for payment of the balance. According to the advertisement, Mr. Walters should have sent the cart carriage paid. It was not, and on his request I paid the carriage, and was to deduct it when I paid the amount for the car, whatever it was. Consequently when I paid 1s. 9d. to the railway company the mail cart passed out of the ownership of Mr. Walters, and it was invested in me in the ordinary course as a business transaction. I should not have written out a receipt unless Mr. Marsh himself suggested it, and it was, I thought, for mere form's sake. The invoice was no lie, because I only invoiced it at £3 10s., whereas Mr. Walters himself says the West End price is £5 15s. Then a payment had been made on account. If money was paid by Marsh, it would have been advanced on the mail cart, and as it had passed to me, it was a good, sound security. I have been detained for nearly three months, and I ask you to return the only verdict to which I feel I am entitled, one of acquittal."

The Recorder directed the jury to ascertain whether the invoice and receipt produced by the prisoner to Mr. Marsh were false, and if he, knowing them to be false, endeavoured by means of them to obtain money. They had heard a good deal in this Nelson centenary about doing one's duty, and he as Recorder and they as jury had their duty to do.

The jury at first failed to agree, and the Recorder addressed them, pointing out the simple issue was that of false representations. A jury of twelve sensible men, he thought, could come to a decision if they used their common sense. Could there be any shadow of doubt?

After an interval the Foreman said there was a sharp difference of opinion.

The Recorder observed that rather than it should be said that they had not sufficient opportunity to arrive at a verdict he would direct that they retire again, and see if there was not some possibility of reaching an agreement.

The Foreman, after half an hour's further consultation, announced that they had not agreed, and were not likely to agree.

The Recorder said the case would have to be remitted to the Assizes, but he was unwilling that prisoner should be kept in gaol. Would anyone be bail for him? £20 was the lowest amount he could accept.

Prisoner said his mother would be bail for him.

The Recorder asked Mrs. Todd Potts if she was willing to be surety for prisoner, and she said she was. In reply to the Recorder, she said she was a householder.

The Chief Constable, asked whether he would accept Mrs. Todd Potts as surety, said he first preferred to make telephonic inquiries; and, having made these, said the surety would be perfectly satisfactory.

Prisoner was then released on bail, and directed to appear at the Assizes on November 4th.

"REVOLUTION IN STITCHING."

"By a Local Inventor."

Under the above headings the *Limerick Chronicle* for October 10th contained the following article:—

We have been shown a wonderful development of the sewing machine, the work of a local inventor, Mr. J. Ward, 2, Barrington Street. The patent is numbered 19578, 1905. Mr. Ward, who is only in humble circumstances, has for a long time worked to do what many have tried in bygone years, and hopelessly failed at, that is to construct a sewing machine that would sew without the intervention of a bobbin or a shuttle. He has succeeded, and specimens of the work done on the new machine show that it is equally capable of making a long stitch, a short stitch, or a medium sized stitch, with all the neatness of the old chain stitch, and all the durability of the lock stitch. This is accomplished by means of a double reel, or, as the specification says, "the machine works without bobbin or shuttle, the improvement being in the needle, the bar change, and change in cylinder so that it instantly takes up the thread." The machine is capable of being worked by hand, the feet, or steam, and sews the thickest material or the finest silk. The inventor is being assisted to place his very useful invention which has received high commendation from experts, on the market.

THE GERMAN TARIFF PROPOSALS.

The *Sheffield Daily Telegraph* of October 7th contained the following article under the above title:—

In the course of a few months the new German tariff is to come into operation and no little concern is felt in commercial circles as to the probable effect it will have upon the British industries. The astute American has taken time by the forelock, and thus made provision for one industry at any rate, with the object of retaining his hold on the German market.

The British manufacturers and workmen will do well to note the significance of the following operation, directly due to Protective tariffs:—

Up to the present the Caprivi tariff on sewing machines has been at the rate of 12s. 2½d. per cwt., but under the new tariff it is to be raised to 17s. 9½d. In consequence of this increase, it is announced that:—

> The Singer Sewing Machine Co. (American) is not unnaturally anxious to retain its foothold in Germany, and in anticipation of material damage from the higher rates in the Buelow tariff, has established a big sewing machine factory at Wittenberge, on the Elbe, so that Germans are enjoying the spectacle of the home old-established sewing machine industry receiving as a consequence of increased protection fresh competition in its own country, which will be prejudicial to the profitableness of the old factories.

Here is an object lesson of value in these days of fiscal reform proposals. The removal of industries to Germany, will provide employment for the people, will increase the wage fund, stimulate the home market, and tend to prevent the abnormal rate of profits which Free Traders declare to be the outcome of Protection.

England cannot congratulate herself on such a return of industries and capital, but she has to lament the ever-increasing number of unemployed clamouring for work at the hands of the State, and for the children to be fed to preserve the stamina of the race, while shipping to distant Colonies the best of her labouring population.

WHAT A CANVASSER SHOULD BE.

By Ex-Manager.

(From the *Sewing Machine Advance*.)

There are many people in the world who feel that the business in which they are engaged is not the one to which they are best adapted. Ask the average man why he is working at his present occupation, and he will most likely tell you that it is because he can get

nothing better to do. He is working at something that is but a substitute for what he would like to do if he could have his choice, and he lives in hope that the time will come when he can drop into the business or profession of his choice. You may find this sort of man frequently in the ranks of sewing machine canvassers. He is the man who is always having bad luck, who gets the worst of everything about the office, and who continually falls in with the poorest class of customers, who either cannot or will not pay for the machines he sells them. Even when he is doing well he feels that his success is only transient, and his gloom remains with him.

Why do we find perhaps a larger average of such men in the sewing machine business than in any other occupation? One large reason is that it is easy to get into the business. There is an ever existing demand for canvassers—good ones—and many are called out of whom the few may be chosen. Men in all stages of despondency enter the sewing machine business hoping to redeem the failures they have made in other lines of occupation. In some way they have learned that there is a good deal of money to be made in the business in the way of commissions, and seeing that they have nothing to do anyway it costs nothing to try it. They try it half-heartedly; always looking for the worst of everything, not realising that such course is not calculated to result in success in any class of occupation. The experiment is a failure, and they soon drop out of the ranks. If the requisites for a good sewing machine canvasser were more generally known the persons who aspire to the position could more easily determine whether they could succeed in the business.

In the first place a canvasser should be able to use the English language correctly, and the more languages he can speak fluently the better he is adapted to work among different classes of people. He should be a man who is not afraid to ask for anything he wants, nor to speak to any stranger whom he desires to address. He should not be impertinent, but capable of commanding respect and attention by his manner of address, and the more of a magnetic talker he is the more likely he is to command success. It is useless for a man who experiences the utmost difficulty in expressing even the most trivial sentiments to aspire to a position where his tongue will be usually the most effective tool he will have to work with. I have known some young men who were bashful enough upon first acquaintance, but after the crust had been broken were perfectly able and willing to talk you into insensibility if you would permit them to have full swing. Such fellows, when educated up to the sewing machine mark, have made first-rate salesmen, but I have yet to see the first man of an incorrigibly modest and retiring disposition who has made a large success selling sewing machines. There is something in the business that makes self-confidence a necessity. The man who thinks himself just as smart as anyone else, or perhaps a little smarter, who thinks his ideas are as good as those of any other person, and who considers himself, in short, a leading spirit, will make a good sewing machine canvasser if he has any common sense at all. The preliminary training in the business will eliminate or tone down his arrogance, and bring him to the standard at which the sewing machine canvasser is most successful.

If you believe from the foregoing remarks that you are one of the fellows who are capable of swaying men's, or more frequently women's minds, then try the sewing machine business.

In return for your time and faithful efforts, it has as much as any business, and a great deal more than some, to offer you. If you work on commission you are your own master and the architect of your own fortune, and if you study the business earnestly and put your mind to learning it thoroughly, you will in a short time acquire a business education that years of service in a store behind a counter would not give you. In a store you have to deal only with people who come prepared to buy from you. You are not expected to use any persuasion whatever in order to induce them to purchase, but you have merely to show the goods properly and await their pleasure. If they decide to purchase, you leave it entirely to themselves as to the quantity and quality of the goods; all you have to do is to serve them and take their money; simply this and nothing more.

How different it is in the sewing machine business. Here you find people who do not want to buy and you are expected to sell them. Then you sometimes find people who want to buy a cheap machine and you are expected to try to sell them a dear one, something, again, that they do not want. You must talk scientifically in order to induce them to try your machine, and must coax and humour them in a hundred different ways, sometimes driving and sometimes leading them up to what you have made up your mind they shall buy. Who shall say that this is not a trade worth learning: a profession to be proud of?

Then you must learn to read your customers, for sometimes you will come across one who will neither be led nor driven, and then strategy must be resorted to in order to achieve your purpose, yet this strategy must not partake of the nature of a swindle. When the customers buy they must fully understand what they are buying and the terms on which they must pay for it.

Do not go into the business for fun, for as a means of enjoying yourself it is not very exhilarating, and as a promoter of hilarity it is not an entire success. I have known young men who entered the business because they thought it would give them fine opportunities to become acquainted with all the pretty girls in the neighbourhood and enable them to have a glorious time in feminine society, but in this they were doomed to disappointment. The youth who goes into the business for fun would make better headway by staying out of it, and the girls wouldn't miss him much either. The entire history of the sewing machine business, both past and present, indicates that the men who are successful in it are men of industrious habits who, by industry and economy, combined with good management, have wrought fortunes out of a rather ordinary calling.

Now, if you feel that you would like the business and are willing to put in as much good solid labour as you would at a trade; that you can stand an occasional rebuff without becoming discouraged, or even insults and personal abuse and still keep your temper, you have in your nature the elements of a successful canvasser. You may be of a timid disposition, but if your will is strong this defect may be eliminated. If, however, you are slow of speech and a poor talker these are the hardest things to overcome. A strong will, however, can work wonders, and if you have this and are determined to succeed you can no doubt do so. Going into the sewing machine business involves the taking up of a responsibility which you must be strong enough to shoulder. You must be able to work without a master, or when you know that you are accountable to no one for the way in which you spend your time. Persons who require some one to be supervising or driving them constantly never make a success of the business.

Having made up your mind that you are a fit candidate for the business, select an office to work for where everybody seems to be busy; where there are no drones sitting around telling old-time stories or reading the papers. Such a place is the death of anyone who has an ambition to work, no matter whether he is just starting in or is an old timer. Go where everyone seems to have something to do and to be busy doing it. Make as good terms with the manager as you can, remembering that he will not make the mistake of giving you any more than you are worth. Gradually as you become accustomed to the business, your services will become worth more, and then don't hesitate to ask for all you are worth. Push yourself forward; try to be the one bringing in the most and the best orders, and keep an eye out for promotion to a position that will pay you more money, for there are such things in the business though they may not be excessively numerous.

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INVENTIONS IN CHILDREN'S CARRIAGES.

No. 2—HEAD RESTS, SANITARY DEVICES, AND SECURITY DEVICES.

In our last issue we announced our intention to give details of the whole of the patents granted in connection with children's carriages, not merely chronologically, but also according to classification. We have dissected the whole of the specifications from 1625 to November, 1902, and the following are the classes which will be dealt with in due course :—

Head Rests	Wheels and Axles
Sanitary Devices	Shafts and Handles
Security Devices.	Steering Devices
Umbrella Holders	Folding Devices
Mud Guards	Convertible Devices
Hoods	Reversible Devices
Miscellaneous	Brakes
Multiple Notions	Self-propelling Ideas.
Springs	Children's Horses.

It will be observed that only four patents have ever been taken out for Head Rests, and the same number for Sanitary Devices.

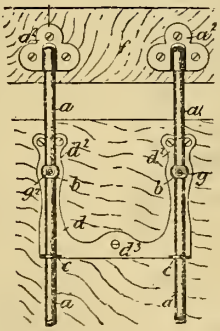
Head Rests.



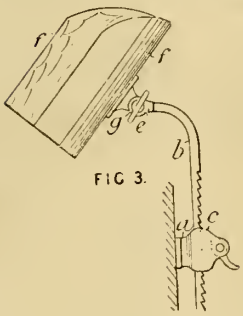
1884. J. W. Saunders, J. W. Davies, D. T. and J. A. Macdonald. 3866.

Guides C are attached to the back of the carriage and in these works an adjustable rod A of rectangular section carrying a head-rest at its upper end. The rod is secured by a pin D, which fits in one of a series of holes E in the rod. The pin is fixed to the end of a spring F and is attached to a thumb-plate G, by which it may be released for adjusting the height of the head-rest.

1888. E. A. J. Hooper. 500.

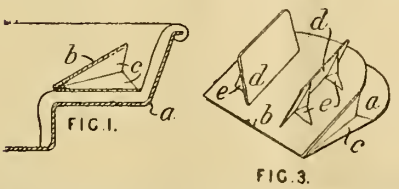


The rest is attached by brackets to the rods which slide in sockets in the arms of a bracket fixed to the body. The arms of the bracket may be connected by a cross bar or they may be separate to allow of their being fixed at any distance apart. The rods are clamped by screws taking into necks on the sockets.



1895. E. Grafton. 16,274

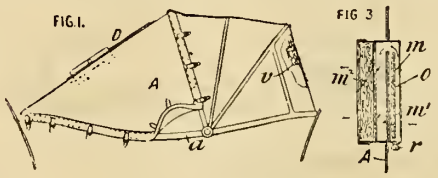
The rest is pivoted to a jaw formed on the upper end of a bar which passes through a socket in a bracket secured to the vehicle. The rest is secured at the desired inclination by a screw and at the desired height by a catch or by a set-screw engaging the bar.



1902. F. Gaiger. 684.

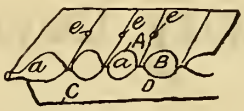
The base piece, Fig. 1, fitted towards one end of the vehicle supports a padded hinged rest by means of stiff bellows--shaped strips which allow the rest to be folded down when not required. In the modification shown in Fig. 3 two additional hinged side rests are supported on the rest by means of strips. The strips may be replaced by rods or other equivalents.

Sanitary Devices.



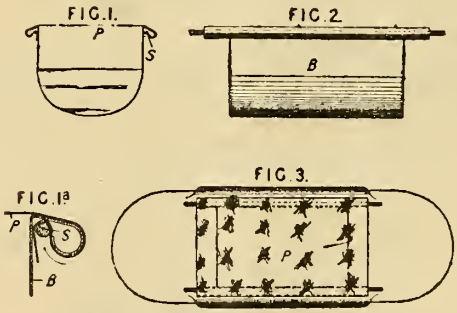
1883. W. A. Barlow (E. Sandown). 5,434.

A covering A of leather is provided with a stiff frame by which it is tightly fastened to the carriage. The inlet ventilator with a wood, etc., frame D contains a filter formed with three compartments *mm1 m2*. The first compartment contains a piece of felt or fabric impregnated with the medicating-medium and removable by the button *r*. In the compartment *m2* is a wad of cotton, wool, or other filtering material. The outlet ventilator consists of a fan driven by clock-work.



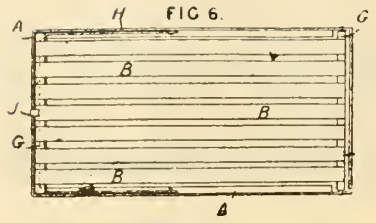
1887. C. Rubens. 4,143.

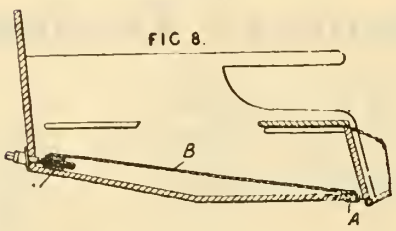
A cushion is made of three sheets of rubber A, B, and C, the upper two of which are stitched together at intervals as shown, forming cavities which may be filled with wool, air, water, etc. Along the lines of stitches perforations are made which communicate with the reservoir below formed by the third rubber sheet C. The cushion is prevented from collapsing by means of a wire frame which is placed in the reservoir D. A pendant pouch is fixed in front to serve as a reservoir.



1899. A. Wagemann. 9,366.

In an aperture in the central part of the mattress for a baby carriage or crib is placed a trough B of sheet metal or other non-porous material, over which is stretched a sheet of reticulated material P, on which the middle part of the child rests. The urine passes through the cover P into the trough, which may contain some absorbent material. Fig. 1 shows a method of fixing the cover P, each edge of which is placed round a rod which is then inserted under turned over flanges on the side of the trough B.





1900. W. Wilson. 3,325.

A wire or other spring mattress B is attached to, or supported by, a wood or metal frame A, Figs. 6 and 8, which rests on the ledges of the well of the perambulator. The frame A, which is in some cases suspended by springs from the body of the vehicle, may be rigid or folding, or have a tensioning-device for the mattress. In the form shown in Fig. 6 inflatable tubes or strips B or helical springs are attached to the bars G, one of which is carried by the pivoted levers H, which serve to distend the frame, a catch J being fitted to lock it in this position.

Security Devices.



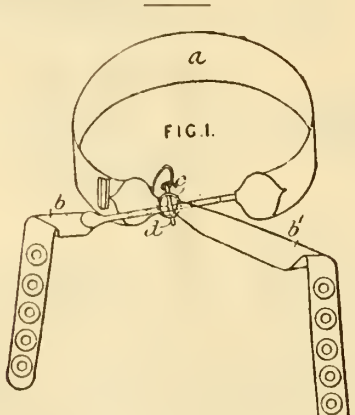
1881. F. Koopmann. 16,760.

Loops A slide on the belt B and carry bands C which encircle the child. The bands C are secured by buttons, hooks, or buckles.



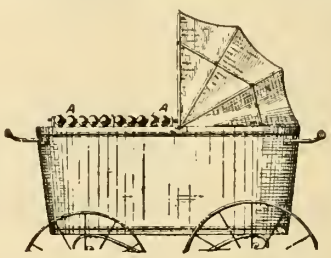
1892. C. Drescher. 3,857.

The child is held by a strap connected to the side by swivel, etc., hooks.



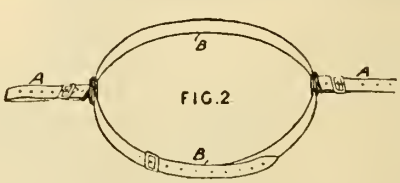
1894. M. Holze & E. Holze. 9,652.

Consists of a broad belt *a* with two ribbons *bb1* attached by narrowed parts thereto and one *b1* through the intermediary of a ring *c* through which the other end is passed. Both ribbons have holes in them. The belt is passed round the child and the ends *bb1* are fastened over hooks or studs on the pram. The pin *d* passing through a hole in part *b* prevents tightening.



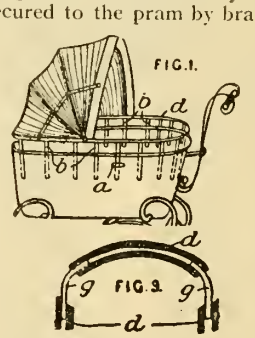
1895. J. J. Paulsen & M. Moller. 10,738.

Safety rollers or balls A revolve freely when the child attempts to rise and cause the hand to slip.



1895. R. Eras. 16,624.

The strap B goes round the body of the child, while AA are secured to the pram by brackets.

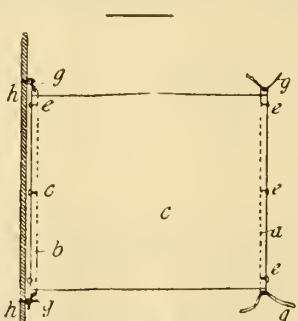


1896. O. T. G. Rienhardt. 15,262.

A tubular guard *d* has metal strips *b* adjustably secured in sockets by set screws *a*. To permit change of circumference rods *g* are fitted so as to be telescopic within the guard *d*.

1898. F. J. Lumley. 9,597. (Not illustrated.)

A strap buckled round the waist carries side straps which can be fastened to the sides of the pram.



1899. H. Boldt. 8,998.

The cover *c* over which ordinary bedclothes are spread is secured by screws *e* to rods *a b* lashed by cords *g* to rings *h* in the framing.

AMERICA'S LARGEST SEWING MACHINE DEALER

Among the largest retailers of sewing machines in the United States are Siegel, Cooper, and Co., of New York, which, starting as drapers, are now "universal providers." The following is an interesting description of this business :—

This place is so colossal in its proportions, so astounding in the work that it does, that some facts, figures, and details concerning it must of necessity be interesting to the English trader. It is the material expression of American enterprise and up-to-date progressiveness. The English draper does, it is true, occasionally depart from what are looked upon as the established methods of running a drapery business, but it is generally in a half-hearted, apologetic sort of way; but that is not the case here. "Established methods" appeal to no one except the man who is trying to "go one better." The Siegel-Cooper store was opened in September, 1896, and was an immediate success. It aims at supplying everything that one can possibly want, and at the cheapest rate. As a mere sight it surpasses anything of the kind I have ever seen either here or in London. From 100,000 to 150,000 customers are served in the store daily, but in the holiday season the number goes up to a quarter of a million daily. The record number of customers served was, however, on one of the store's anniversary days, when special attractions were offered, and no fewer than 450,000 people visited the store in that one day. The store has a floor-space of more than one million square feet. There are seven floors, and the tower which surmounts the giant structure is equipped with a search-light of 7,000,000 candle-power.

Everything about the place is big; indeed, it is named and advertised as "The Big Store." On the main floor as one enters, is a fountain with a colossal reproduction of the statue of the Republic which adorned the Court of Honour at the World's Fair. The splashing waters, the gleaming lights, and the huge golden statue make a striking and bizarre effect. The art crockery department occupies 24,000 square feet, the suit and cloak department 50,000 feet, and the grocery department 93,000 feet. Ten immense passenger and 13 freight elevators are constantly going, and, in addition, to act as a relief to the elevators, there is a moving stairway ascending to the second floor. There are over 1,000 miles of electric wires in the building. The third floor is devoted to furniture, and the manager informed me that at least 10,000 houses are fitted out from this department every year. The grocery department, on the fourth floor, is another astonishing sight. From opening to closing time there is a constant procession of customers, and the volume of business in this department exceeds two million dollars a year. The system of dealing with the parcels seem as near perfection as possible, and the most ingeniously-constructed mechanical contrivances are used to facilitate business. Among the wonders of this department are the meat, dairy product, and fish refrigerators, built with double glass walls and extending for 300 feet. To delight the children there is an exhibit of birds and animals. There is a sub-branch of the post-office in the building, as well as telephone and telegraph stations. In the basement is the lunch-room for women employés, where everything is served at prime cost, and where 600 girls may lunch at once. There is also a pretty "parlour," with a piano, for the young women; also newspapers, a library, and a gymnasium. After I had seen the conservatory and photographic gallery on the roof, I stepped outside, and found a number of girls going through a course of physical exercises. The management engages and pays the instructors, and the girls are taken daily up to the parade-ground on the roof, and put through a course of instruction and exercise, the idea being that they are more use to the firm when in good health than if ailing. It should also be said that there is a resident physician whose services are free to employees and visitor alike. Some figures from the supply department will help to indicate the vastness of the business done. Hundreds of gallons of red and black ink, and 45,000 steel pens are used yearly, as well as over 300,000 sale books. More than 90,000 grocery bags are used every week. The store and the land it covers cost over six million dollars—say, £1,200,000—and the approximate value of the stock in the seventy-two departments is three million dollars. The aggregate sales of the departments amount to many millions of dollars yearly, and 3,500 persons are constantly employed, with, of course, a big increase during the holiday seasons—Christmas, etc.—when the number runs up to 6,000.

Upon entering the store the first thing which attracted my attention was the way in which the goods were displayed. Overhead is a large sign showing what is to be had there, and on getting nearer one finds that all the articles of a class are grouped together, and a big ticket stands in the centre, showing the price in plain figures. Thus, having seen from the doorway or any of the main passages what you want, you have but to step up, and decide what price you will give. On one of the floors, by the way, I found a large number of motor, sailing, and rowing boats for sale, beautiful models all of them, well-built, and up to-date in their fittings—a novelty for a drapery store, surely. In the music department, where there was a larger stock than could be found in half-a-dozen music shops in England, an elegantly-dressed young lady sat at a grand piano on a raised platform and entertained the visitors with selections of classical and popular music. Among the pianos, a room is set apart for a collection of instruments, each having a history. Here is "the piano on which the late Queen Victoria learned to play," the piano "played by Rubenstein when he first visited London," and so forth, and the firm claims to hold the authentic history of each instrument. From the guide detailed to show me over the building, I learned many things which were not obvious to me. For instance, a lady bought a piece of meat at the meat counter (this counter is 200 yards long), and, having paid for it and received a slip, went off to some other part of the store. It was then explained that a corresponding slip was placed on the purchase, and the salesman, having placed it on the movable platform under the counter, troubled himself no more about it, but at once gave his attention to the next customer. In due time, the meat arrived at the despatching office, and was promptly done up in a neat parcel, the purchasing slip placed outside, and the parcel sent home or set aside until called for, according to the customer's order. For customers who want refreshments, there is not only a "quick lunch" counter, but a large and beautifully appointed cafe upstairs, and a smaller cafe on a lower floor. At the cafe proper, customers are regaled with music while dining, and no trouble or expense is spared to see that customers are made comfortable and given complete satisfaction in every way. Sometimes customers are pressed for time, and cannot wait their turn at the grocery counter. For such people a large space is railed off, fitted with chairs, tables, and samples of goods, and obliging attendants will book the orders, showing any special thing desired. The customer is thus saved much of the trouble of shopping, the goods being promptly delivered. Again, when anything new to eat or drink comes into the market, the store lays in a stock of it; there is no waiting till customers think fit to risk purchasing it. Attendants go about with trays of dainty samples, explain what it is, and invite customers to try it.

Naturally, such a huge place needs to advertise largely. An experienced manager is in charge of the advertising department, and he has under him a large staff of assistants, the majority of whom, I was informed, have had "a journalistic training." Last year, the head of this department informed me, the firm spent 1¼ million dollars in advertising. The cost of advertising averages about 30 cents. per single column line, all space occupied being reckoned and charged on that basis. He showed me a list of 34 morning and evening papers which he constantly uses. Asked if the business, now thoroughly established and well known, could not now be run without advertising, or, at least, could the expenditure not be reduced, he answered with an emphatic "No!" The business would dwindle

every day if we did not advertise. As it is, the business is increasing at the rate of about two million dollars a year.

To attempt anything like an adequate description of such a place as this within the limits of a newspaper article is hopeless—its size and splendour, its organisation at once gigantic and minute, its teeming and feverish activities, all disciplined and ordered to a common end, and above, beneath, behind, and pervading it, all the human element, so important that in the study of the psychology of customers in crowds not less than of the tastes and desires and prejudices and weaknesses of the individual customer lies, perhaps, the master-secret of financial success. Zola wrote a whole novel about the "Bonheur des Dames"—a Paris store which, I suppose, was a small and poor thing compared with some of these modern New York shops—and I do not know where, outside the covers of that remarkable book, can be found any description which does justice to this amazing and fascinating theme.

At Seigel, Cooper, and Co.'s I was told that a man's wages were "no object" if he proved himself of use to the firm, and this seems to be the general rule here. No man of ability need be afraid to ask for an advance in his salary, for no employer hesitates about rewarding merit. I asked the manager of a store, "At what age do you consider a man at his best here?" and the rather unexpected reply was, "When he has had the most experience. It is not so much a question of the actual number of years a man has lived; some men are old at 55, while others are mere lads." This reply seems characteristic of the country, which is practical and utilitarian. If a man shows his ability to do a particular thing, nothing else matters; and, on the other hand, if he shows that he lacks the ability to fulfil his function, again, nothing else matters, and he must take his wares to another market.

WARNING BELLS ON PRAMS.

The following appeared last month in the *Daily Chronicle*:—

A new terror has been added to life. An indulgent mother has been seen wheeling through a West-end thoroughfare a baby-carriage of the up-to-date American design, on the handle of which was fastened a bicycle bell. If, in addition to having his shins scraped, the pedestrian is in future to have his nerves shattered by perambulator bells, then the legal luminaries had better find some musty statute which can be twisted into meaning that a perambulator is a "vehicle" within the meaning of the Act, and must therefore be relegated to the cart-track. A lamp would be the only addition necessary to complete the equipment.

The fixing of a bicycle bell on the handle of a perambulator is not (writes a correspondent) so up-to-date an idea as that of an Oxford Street tradesman who conceived the notion of a motor-propelled bassinette. It was pavement locomotion made easy, and reduced the duties of the nursemaid to guiding the vehicle, and preventing the tiny motor generating more than walking speed. But the ingenious tradesman was prudent enough to consult the authorities, and was informed that his bassinette would be an automobile within the meaning of the Act and must carry fore and aft lights. Moreover, it was pointed out that the nursemaid must take up a licence as a fit and proper person to drive an automobile! The motor-bassinette has yet to appear in public.

GRITZNER'S STAND AT LIEGE EXHIBITION.

Mr. Fred Dickson, British representative for the Gritzner Co., in sending us an engraving of his firm's stand at Liege Exhibition, writes:—"It is not a matter of great surprise to the firm that they again receive both the diploma of honour and the gold medal which they were unanimously awarded by the jury for the general excellence, good quality, and high finish of the machines shown. Among the great number of sewing machines shown, none excited more interest than Gritzner's new rotary hook machine "Rotunda," which my firm claim to be the best sewing machine in the world. After we were awarded the gold medal and diploma of honour at the World's Exhibition in Paris, 1900, our sales went up by leaps and bounds, and I think it is only natural to suppose that, with another great success like our present one at Liege, that our sales will continue to increase, although we are turning out of our factory 400 machines daily."

SEWING MACHINE AIDS FIRE FRAUDS.

An artful scheme to defraud insurance companies was alleged at Stratford on October 17th against Daniel Roberts, aged 47, a contractor of Thorold Road, Ilford, who was sentenced to six months' imprisonment for

attempting to obtain money by false pretences.

The prosecuting solicitor said it had been discovered that between June 18th and September 20th, under different Christian names, the defendant had made six or seven claims on different insurance companies, and, according to the fire assessors, the salvage was the same in each case. It included a Jones' sewing machine, a bassinette, a black silk dress, a gent's mackintosh, a Trilby hat, and a child's white coat.

It was asserted that these "properties" were transferred from one house to a second house as required. At the one house, said the clerk, the sewing machine seemed perhaps a little more burned than when seen at the other, but at both there was little evidence of fire.

Roberts was specially charged with obtaining £20 from the Commercial Union Insurance Company, and attempting to obtain £40 from the Royal Exchange Assurance Corporation. He was also declared to have obtained £20 from the Sun Company.

COMPANY'S DEBENTURES REGISTERED.

Perfect Blind Stitch Sewing Machine Company, Ltd. (Manchester).—Particulars of £1,000 debentures, created by resolution of September 6th, 1905, charged on the company's undertaking and property, present and future, including uncalled capital (subject to two prior debentures for £600 and £200 respectively, have been filed pursuant to Section 14 (4) of the Companies Act, 1900. No trustees. (This issue to run concurrently with a previous issue of £500 debentures.)

NEW COMPANY.

London Brothers, Ltd.—Registered October 2nd. Capital £1,000, in £1 shares. Objects: To acquire (1) the business carried on at 3, Bond Street, Birmingham, as London Brothers, and (2) the business of the Zenith Polishing and Plating Company, carried on at the same premises; to adopt an agreement with S. Hutchinson, and to carry on the business of manufacturers of mail-carts, perambulators, bedsteads, fenders, cycles, and all kinds of brass, iron, and wood work, etc. No initial public issue. Registered office, 3, Bond Street, Birmingham.

A FAMILY BUSINESS.

Register of Traders Suggested.

A point as to the law with respect to the registration of traders and partners was raised in an inter-pleader action at Hull County Court on October 20th, in which Messrs. Murton and Varley, mangle manufacturers, Keighley, were sued by Emily Fewson, furniture dealer, Londesborough Street, Hull, trading as Fewson's Stores.

Mr. Owen was for the claimant and Mr. Lambert for defendant.

Mr. Owen contended that execution was levied upon goods with which debtor had no connection whatever. Claimant had been in business thirteen years as furniture manufacturer and dealer, her husband, who was an engineer by trade, having worked in his wife's workshop. They had two sons, one of them a sailor who saved £80, and, with his brother, who was a rent and debt collector, opened a similar business at 10, Londesborough Street, trading under the name of Fewson Brothers, but failed to make it pay. The judgment order was obtained against "B. Fewson" (one of the sons) by the respondents.

His Honour thought that if a register of traders was kept it would obviate considerable trouble in such cases.

Mr. Lambert, who defended, said no doubt the English law was very defective with regard to the registration of traders and partners, which would have the effect of preventing those claims being sprung upon people who gave credit as they did in this country. Still, it was not every day that cases of that kind cropped up where everything practically in connection with the case appeared to have been done by Mrs. Fewson, who, he argued, was "B. Fewson."

After hearing several witnesses His Honour gave judgment for plaintiff, with 10s. damages, and costs.

MR. CARRITTE LEAVES BRADBURY & CO.

Mr. William Carritte has resigned his position with Bradbury and Co., Ltd., after some twenty years of service during which he has drafted all their advertisements, catalogues, etc., and bought all the stationery and printing matter, latterly, in addition, controlling the wholesale department of the firm. As showing his extensive experience we might state that Mr. Carritte has managed exhibits at more than a hundred trade shows. His new field of activity includes that of secretary of the Manchester and District Cycle and Motor Trades Association, and, further, he will act as an advertising contractor and adviser at 16, John Dalton Street, Manchester, and will specialise for the cycle, motor, and kindred trades.

Mr. Carritte is a lover of sport, having won prizes at boxing and running, and for 21 years he has played cricket for the well-known Werneth Club.



We understand that Mr. Carritte has left Bradbury's service with the best wishes of the directors and management.

(We are indebted to *Cycling* for the above engraving.)

Jottings.

Mr. Frederick G. Bourne has retired from the presidency of the Singer Co. and has been succeeded by Mr. Douglas Alexander, who only entered the service of the company as a clerk in 1892. His rise therefore has certainly been phenomenal.

* * * *

The sewing machine referred to in our last issue as having been presented by President Roosevelt to the Empress of Japan—the most costly machine ever made—was constructed at the Singer factory in Elizabethport, U.S.A.

* * * *

Mr. J. E. Green, house furnisher and domestic machinery dealer, is closing his branch in Kirton Lindsey in order to concentrate his efforts at his headquarters, Bigby Street, Brigg, where an increasing trade is being done.

* * * *

A mistake occurred in a paragraph in our last issue, *re* Bradbury and Co., Ltd. Their new premises in Bolton are in Deansgate, and not Bradshawgate.

* * * *

Mr. J. Robinson, the well-known sewing machine dealer, of Scot Lane, Doncaster, is giving up business as he finds that his eyesight is failing him.

The *Times* correspondent, who has been travelling over the Anatolian railway, says that in every place of importance in Konia there was an agency for Singers offering sewing machines on the hire system.

* * * *

Mr. R. J. Johns, who now represents the Wertheim sewing machine as well as the Cherry Tree mangles, has removed from 121, Newgate Street, E.C., to No. 15 in the same street. The new premises are much larger and better adapted for a machine business.

* * * *

The New Home Sewing Machine Co. have just added a Corliss engine of 500 h.p. to their new factory. The new buildings give a floor space of 2½ acres.

* * * *

We are sorry to learn of the death of Mrs. Allen, wife of Mr. A. Allen, the well-known sewing machine dealer, of Erdington. We understand that Mrs. Allen's illness was of a painful character and that death ensued after two operations.

* * * *

Mr. A. Allen has removed from 14, High Street, to 2,Orphanage Road, Erdington, which is more centrally situated.

* * * *

Messrs. Humphry and Barringer, of Scotland Street Parade, Birmingham, have issued two design sheets, one showing wicker and rush chairs and the other bassinettes and mail-carts of both toy and full size.

* * * *

We regret to announce the death last month of Mrs. Moiser, the wife of the well-known Sheffield sewing machine dealer.

* * * *

Mr. J. Drinkwater, of 31, Broad Street, Parkgate, Rotherham, will be pleased to receive price lists from manufacturers of washing and wringing machines.

* * * *

We have been requested to announce that the whole of the Humphry family have severed their connection with the original firm, the successors to which are Humphry, Finney, and Co., Ltd.

* * * *

The Sterling Manufacturing Co., the well-known manufacturers of mangles, of Cubitt Town, E., have just prepared a dainty booklet which sings the praises of the Sterling No. 2 table mangle. This booklet is supplied to dealers free of charge, and it is certainly calculated to promote trade.

* * * *

At the Lower Silesian Trade Exhibition, held at Gorlitz recently, Baer and Rempel were awarded a gold medal, and similar awards went to Biesolt and Locke and Hengstenberg and Co. in all cases for sewing machines.

* * * *

Gritzners have been awarded a gold medal and a diploma of honour for their exhibit of sewing machines at Luttich.

* * * *

The Clemens Muller Co. have just celebrated their fiftieth anniversary.

* * * *

Director Engel has just retired from the management of Seidel and Naumann's huge factory in Dresden after 27 years' service with that company.

* * * *

Hengstenburg and Co. have been awarded the Grand Prix for their exhibit of sewing machines at Cherbourg.

Cycle Jottings.

Our readers should not forget that the 29th Stanley Show will be held at the Agricultural Hall from the 17th to the 25th inst. It is expected that the exhibitors will number about 240.

The Liverpool agents have formed a company among themselves to deal direct with the makers instead of buying from the factors. If this scheme is a success it will no doubt be adopted in other towns.

* * * *

The Clifton Rubber Co. and the Scot Tyre Co. have been absorbed by the Clipper Tyre Co., who will, in addition to cycle tyres, supply tyres for motors and perambulators.

* * * *

Southern agents requiring Eadie parts will be interested in knowing that they can now obtain them from the sole agents, Hobday Bros., 27, Great Eastern Street, E.C.

* * * *

We regret to announce the death of Mr. Harry James, the founder of the James Cycle Co., which concern he retired from some time ago.

* * * *

Several of the cycle companies held their annual meetings last month, and in every case the reports were more satisfactory than during last year. Of course there was much grumbling over the low prices which now prevail. Here are a few of the dividends: Swift, 10 per cent.; Enfield 7 per cent.; Rudge-Whitworth, 10 per cent.; Eadie, 10 per cent.; and James, 2½ per cent. Not a few of the cycle companies are now doing an extensive easy-payment business through their agents.

ARRANGEMENTS AND FAILURES.

George Rixon, Domestic Machinery Dealer, 71, Queen Street, Maidenhead.

A meeting of creditors of the above was held last month, when a statement of affairs was submitted showing liabilities £207 9s. 8d., and net assets £73 15s., including stock valued at £70. The debtor stated that he commenced business eight years ago with a capital of £150, of which £100 was borrowed from his wife. The average turnover had been £10 a week, and the debtor had drawn about 25s. weekly from the business.

The offer of 7s. 6d. in the £, payable 3s. 3d. at once and 4s. 3d. in six months was accepted by all the creditors present.

The following are creditors:—	£	s.	d.
American Wringer Co., London	7	13	7
A. Brooksbank, Keighley	7	11	6
Bradbury and Co., Ltd., Oldham	5	9	6
Brassington and Cook, Manchester	2	19	0
C. Coleman and Co., Ltd., London	5	5	0
T. Hardstaff, Nottingham	4	13	6
Halesowen Cycle and Pram Co., Halesowen	3	5	8
Jones' Sewing Machine Co., Ltd., Guide Bridge	18	8	2
O. Lobl, London	4	2	0
Morris, Wilkinson, and Co., Basford	4	2	3
Murton and Varley, Keighley	5	16	0
Rivett, Campbell, and Co., Manchester	15	0	6
Rothschild and Baker, Birmingham	5	12	6
J. Silberberg and Co., London	18	4	10
Stone and Son, London	11	9	6
Stokes and Holt, Leicester	5	2	5
W. & S. Summerscales' Sons, Keighley	5	0	0
Simmons and Co., London	4	11	1

Uriah Bailey and Co., Cycle and Mail-cart Dealers, Deane Road, Bolton.

The liabilities in this bankruptcy are £160, and the assets £55.

The following are creditors:—	£	s.	d.
T. Harris and Co., Birmingham	27	0	0
Eclipse Machine Co., Oldham	34	0	0

D. W. Pearson, Sewing Machine Dealer, Southampton.

The adjourned public examination of the above was not taken last month as arranged.

George Findon, Sewing Machine, Pram, and Furniture Dealer, Green Lanes, Small Heath, Birmingham.

At his adjourned public examination last month the

above stated that he commenced business in March, 1904, with a capital of £100 which he had saved. He took up an agency for the New Home Sewing Machine Co., who, when he was owing them £123, refused further credit. He then added furniture to his stock, but not with success. The examination was closed.

British Furnishing Co. (George Hickes), Goldhawk Road, Shepherd's Bush, and High Road, Balham.

The above has executed a deed of assignment showing liabilities £9,300, with assets which are expected to realise £5,500. The debtor was formerly a solicitor, and started in the furnishing business in January, 1902.

Among the creditors are:—	£	s.	d.
T. Harris and Co., Birmingham	13	0	0
The Pram Mfg. Co., Halesowen	40	0	0
J. Silberberg and Co., London	55	0	0

F. M. Di Villa, Cycle and Pram Dealer, Rendezvous Street, Folkestone.

The deed of assignment registered in the above shows liabilities £1,844, and assets £292. Among the creditors are Humphry and Son, Ltd., of Birmingham, for £16 8s. 6d.

Wm. H. Morgan, House Furnisher and Dealer in Mangles and Prams, Cowley Road, Oxford.

A deed has been registered in the above showing liabilities £836, and assets £1,000.

Among the creditors are:—	£	s.	d.
Cherry Tree Machine Co., Ltd., Cherry Tree	12	0	0
Halesowen Pram Co., Halesowen	54	0	0
Pram Mfg. Co., Halesowen	22	0	0

Thos. Smith, Dealer in Furniture and Prams, York Road, Leeds.

The liabilities in the above bankruptcy are £134, and the assets £4. Among the creditors are W. Wilson and Sons, Ltd., and J. W. Wilson, both of Leeds.

Chas. Johnson, Furniture and Pram Dealer, Paget Street, Cardiff.

A deed of assignment has been registered in the above showing liabilities £564, and assets £136.

Among the creditors are:—	£	s.	d.
Imperial Domestic Carriage Co., Birmingham	10	0	0
J. G. Murdoch and Co., Ltd., London	34	0	0

S. G. Hawkey (Joseph Myers), Furniture, Pram, and Mangle Dealer, High Street, Clapham.

The statement in the above bankruptcy shows liabilities £6,570, and assets eight shillings only. Between March and August last the debtor divested himself of all his realisable assets.

Among the creditors are:—	£	s.	d.
R. Brooksbank, Keighley	47	0	0
T. Harris and Co., Birmingham	288	0	0

Thos. Falkingham, Draper and Pram Dealer, Hull.

In the above bankruptcy the Halesowen Cycle and Pram Co., Ltd., are creditors for £22.

A. Moss and Co., House Furnishers and Pram Dealers, Pump Street, Worcester.

A deed of assignment has been registered in the above, the liabilities being stated at £1,041, and the assets at £785, in order to secure a composition of 10s. in the £.

Among the creditors are:—	£	s.	d.
Badham Bros., Halesowen	10	0	0
Humphry and Son, Ltd., Birmingham	16	0	0
T. Luckett, Birmingham	19	0	0



The following list has been compiled expressly for this Journal by Messrs. Charles Bauer, Imrie, & Co., of the City Patent Office 72, Cannon Street, London, E.C., from whom further information may be obtained.

APPLICATIONS FOR BRITISH LETTERS PATENT.

18,815. R. T. Haines. Improved appliance for use in washing clothes.

18,934. R. L. Werne. Improvements in washing machines.

19,226. W. J. Mackenzie. Improvements in sewing machines.

19,480. J. S. Stewart-Wallace. Improvements in sewing machines.

19,486. G. P. Spittall. Improvements in washing machines.

19,578. J. Ward. An improvement of a two-reeled sewing machine which works without bobbin or shuttle.

19,618. A. J. Boult (a communication from United Shoe Machinery Co., U.S.A.). Improvements in sewing machines.

19,639. F. W. Müller. Improvements relating to sewing machines.

19,661. W. Mycock. Improvements in or relating to piece goods sewing machines.

19,769. W. E. Ashton and Ashton Bros. & Phillips, Ltd. Improvements in the construction of extending mail-carts, invalid carriages, and the like.

20,023. The Singer Mfg. Co., Ltd., and R. A. F. Pollock. Improvements in sewing machines.

20,121. J. Fish. Improvements in sewing machines.

20,222. W. Robertson. A new or improved finger-guard attachment or apparatus for roller wringing, mangling, and the like machines.

20,428. W. Wotherspoon. Improvements in clothes wringing machines.

20,492. F. Condé. Improvements in knitting machines.

20,633. J. Norval. An improved support for wringers and like domestic appliances.

ABSTRACTS OF SPECIFICATIONS RECENTLY PUBLISHED.

20,648 of 1904. **Attachment for Beading Boot Uppers.** James Knox, Longsight, Lancs. September 26th, 1904.

By employing this attachment the pasting down of the beading on the upper in position to be stitched is obviated. It consists of an arm having at its free end two jaws, between which the beading passes and by which it is presented to the needle.

22,264. **Pantograph Embroidering Attachment for Sewing Machines.** Max Trautmann (a communication to R. Haddan). October 15th, 1904.

This invention consists in so constructing a pantograph device which is adapted to carry an embroidery ring or frame that it may be conveniently clamped to the table of, and used with, any domestic sewing machine.

23,521. **Two-needle Ornamental Stitch Machine.** Richard Haase, Paris. November 1st, 1904.

In this machine an ornamental seam is produced by interlacing the threads carried by two needles, one of which may be mounted in a rotatable bar. The machine is stated "to be characterised (1) by the fact that two grippers are movably arranged, adapted to draw out the thread of the one needle in form of a triangular loop and to move the latter below the second needle so that this needle can stitch through the loop; (2) by the fact that one of the grippers permits to be moved in two directions; and (3) by the fact that one of the needles is pivotally arranged."

221 of 1905. **Zigzag Stitching Mechanism.** T. D. Hamilton, Bangor, Co. Down, and W. A. Robertson, Belfast. January 5th, 1905.

This invention provides mechanism for automatically varying the lateral movement or throw of the needle of a zigzag sewing machine, said mechanism comprising, in combination, a cam mounted on a pin on the arm of the machine, a ratchet wheel mounted on the same pin, a pawl, a pawl level fulcrumed on said pin, a link connected adjustably to an extension of the usual quadrant, a weighted lever provided with a roller and fulcrumed on the arm, and a bent lever jointed to said weighted lever and to the usual sliding block of the quadrant. The arrangement described permits of the stitch pattern cam being readily changed.

6,384. **"Transparent" Sewing Machine.** Chas. Wetter, St. Gallen, Switzerland (date claimed under International Convention). March 26th, 1904.

The invention here consists in providing a sewing machine which has a transparent cloth plate with means, such as an electric lamp, for illuminating the said plate from below.

12,108. **Shuttle for Embroidering Machines.** H. Levy, Rorschach, Switzerland (date claimed under International Convention). July 2nd, 1904.

The specification states:—"The object of the present invention is a shuttle for embroidering machines, in which an opening is arranged in the rear to enable a spool spindle to be introduced for the purpose of winding a spool (ball) in the interior of the shuttle, but the opening is too small to allow of the ball of thread formed in the shuttle escaping from the latter when the spool spindle is withdrawn." And the claim reads:—"In embroidering machine shuttle, the rear wall of which has an opening for the purpose of enabling the spool to be made in the interior of the shuttle, a perforation in the wall opening into said hole, said perforation running longitudinally to the shuttle and allowing of the thread to be wound to move to and fro along the spool spindle, so that when a shuttle is mounted on the spindle the thread connected with it passes of itself into the wall perforation."

U.S.A. PATENTS GRANTED IN SEPTEMBER, 1905.

798,633. W. H. Stedman (assignor to the Merrow Machine Co., Hartford, Conn.). Trimming mechanism for sewing machines.

798,698. W. Person, Rockford, Ill. Sewing machine cabinet.

798,878. R. Cornely, Paris. Braiding attachment for embroidery machines.

799,141. J. C. Brompton and E. J. Dowling, Chicago. Sewing machine treadle.

799,331. W. Grothe (assignor to the White Sewing Machine Co.). Drop table for sewing machines.

799,334. M. Hemleb (assignor to Singer Mfg. Co.). Vertical hook sewing machine.

799,339. J. O. Huffman (assignor to the White Sewing Machine Co.). Loop-taker driver mechanism for sewing machines.

799,632. A. E. J. Catterall, Toronto. Thread guide for sewing machines.

799,953. J. H. Trowbridge, Newark, N.Y. Means for operating sewing machine attachments.

800,153. G. S. Hill (assignor to the Singer Mfg. Co.). Buttonhole sewing machine.

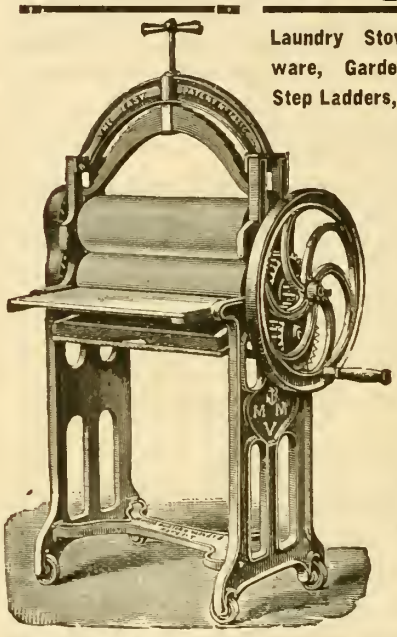
800,198. R. G. Woodward (assignor to Union Special Sewing Machine Co.). Thread controlling device for sewing machines.

800,554. M. T. Denne (assignor to John Cave and Sons, Ltd., Rushden). Boot and shoe sewing machine.

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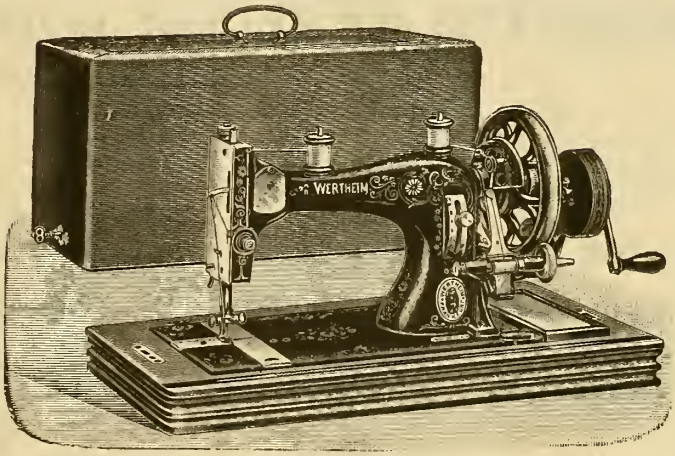
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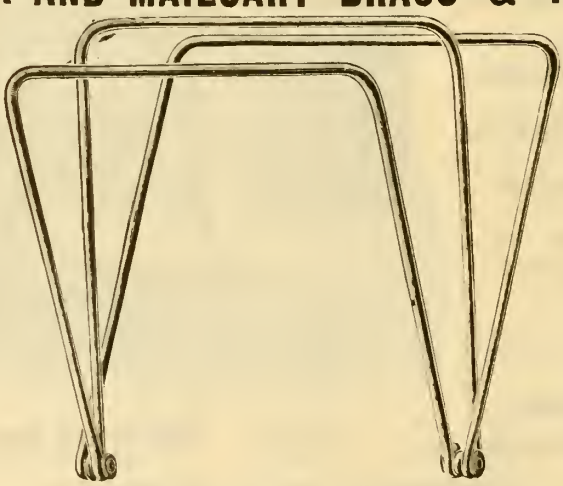
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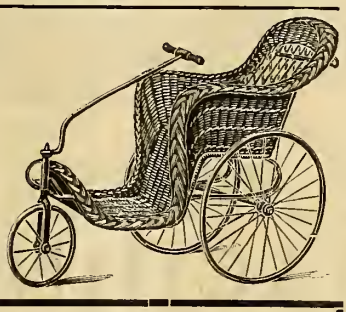
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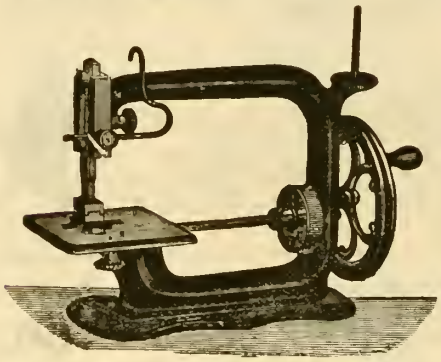
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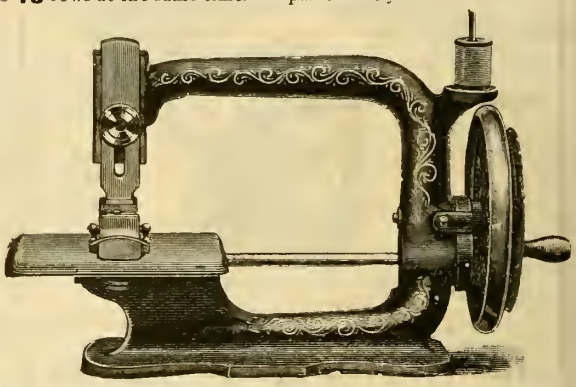
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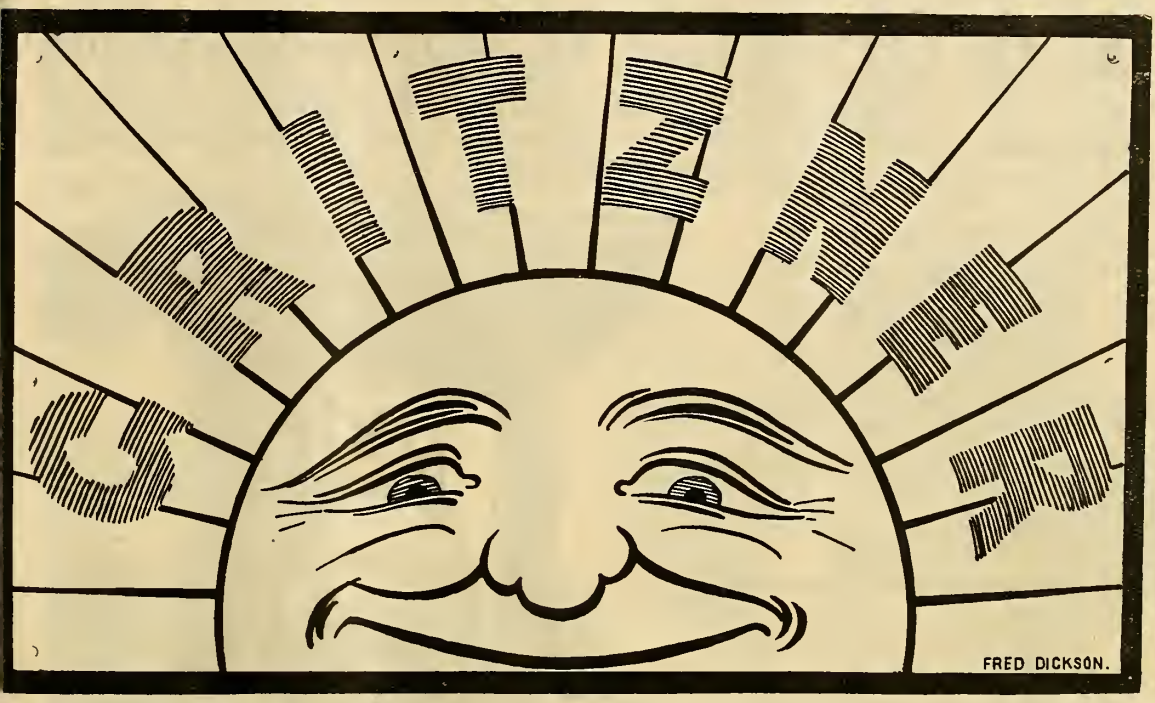
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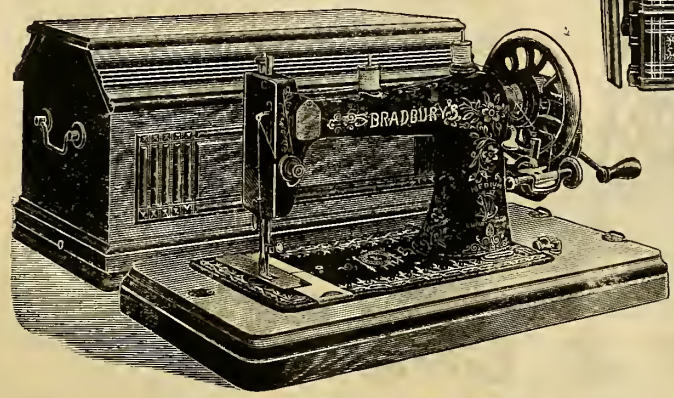
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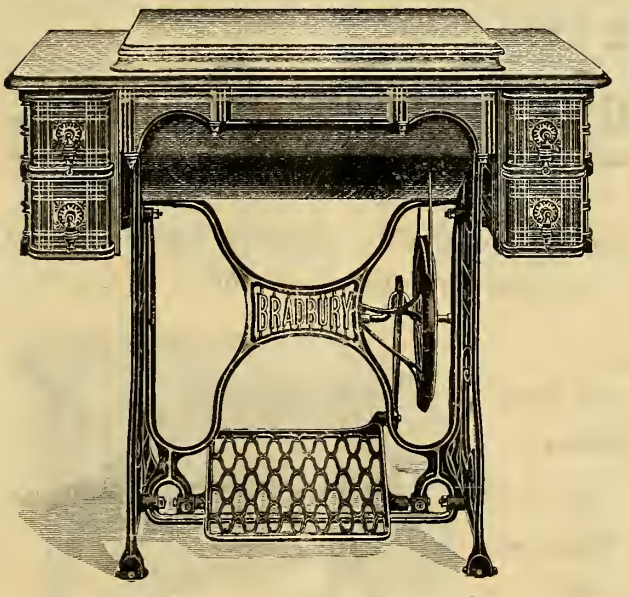
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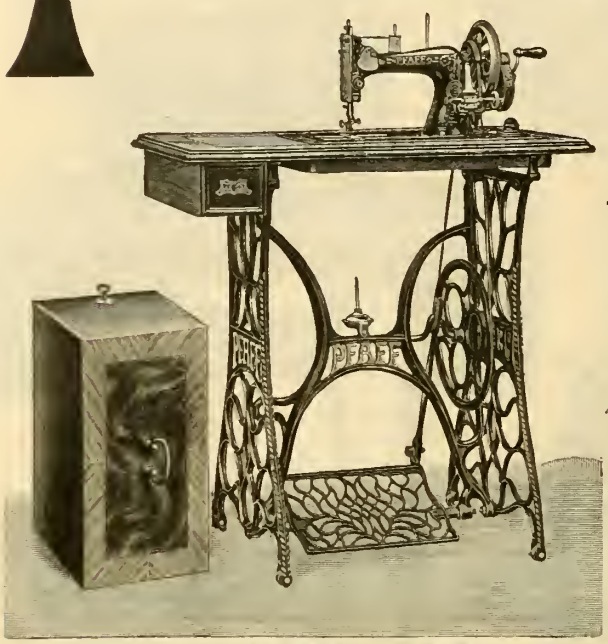
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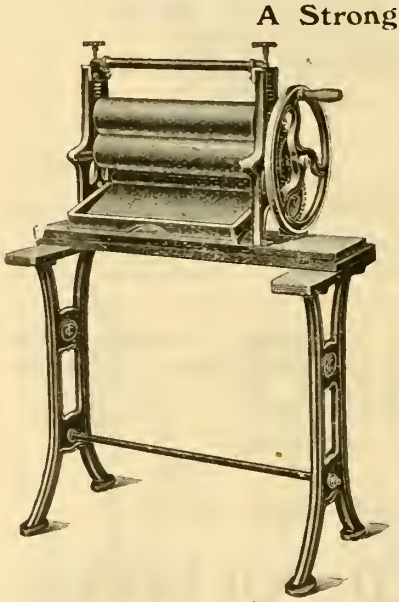
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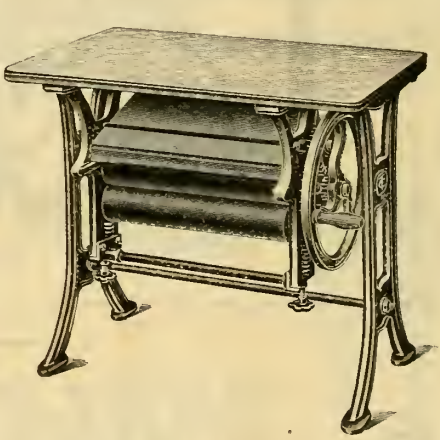
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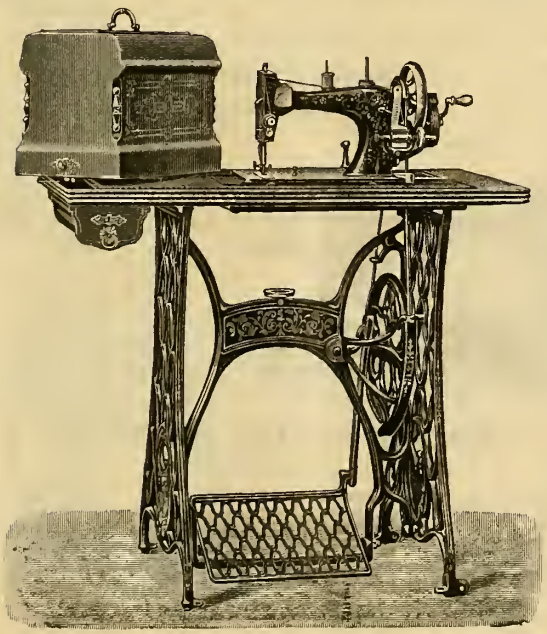
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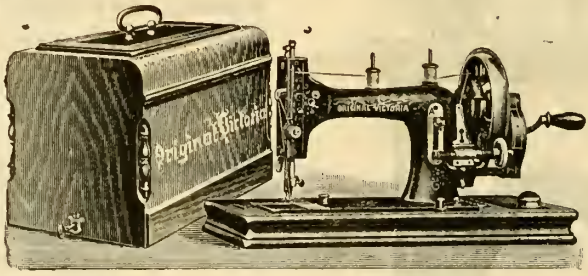
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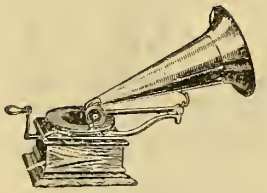
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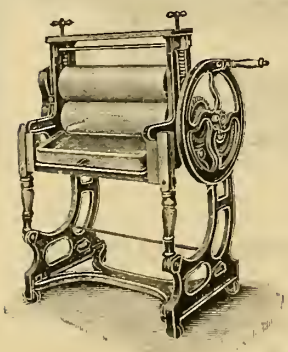
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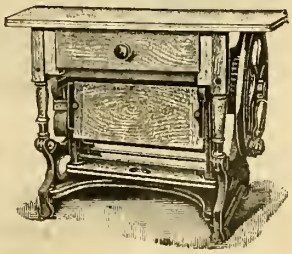
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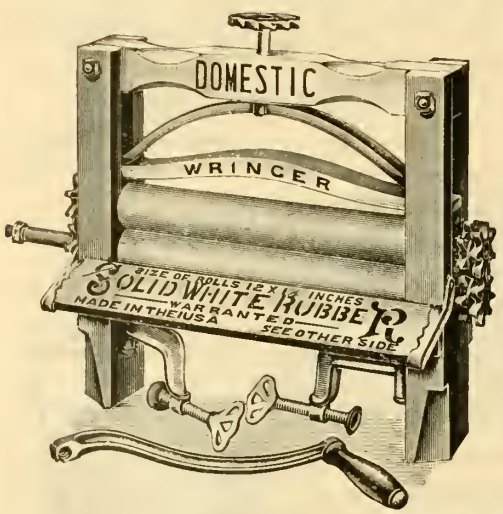
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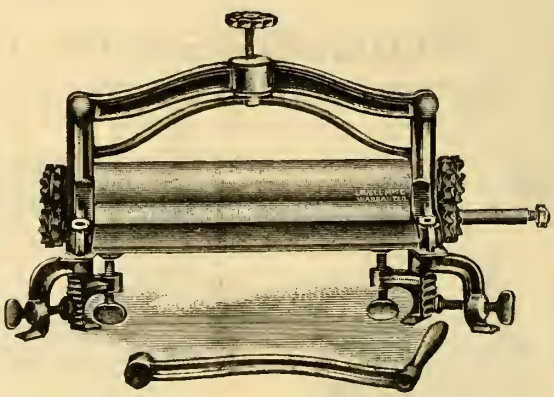
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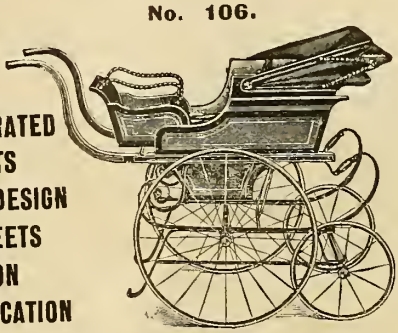


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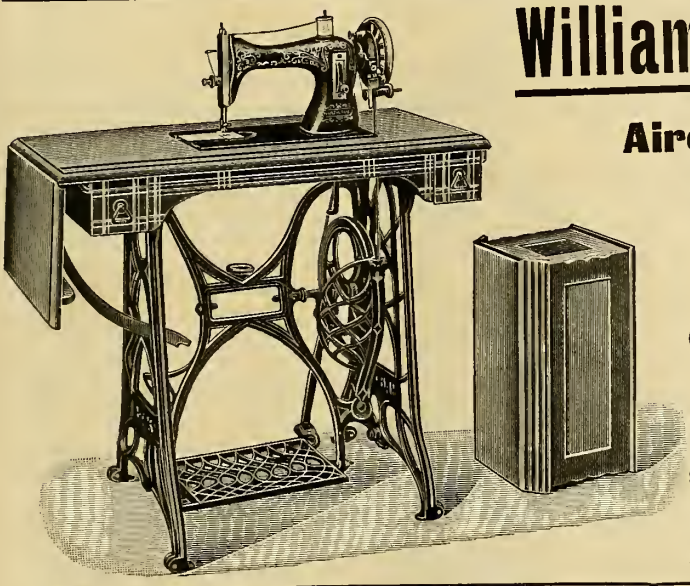
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Editorial Notes.

German v. British.

A curious letter, signed "A Poor Parson" appears in the *Birmingham Gazette*. It reads as follows:

BUY BRITISH-MADE GOODS.

To the Editor of the *Gazette and Express*.

Sir,—Why should not those of us, who have any patriotism left, boycott, as far as possible, goods of foreign manufacture?

I have just had occasion to purchase a sewing machine, and was offered an English-made one at £3 5s., and an equally good machine in every respect, but made in Germany, for £2 16s. I chose the former; and, unable to contribute my thousands to the fund for relief of the unemployed, deem my mite of 9s. an indirect contribution, and a healthy one, to the same object.

May I say to each of your readers, "Go and do thou likewise."

A Poor Parson.

It is too much to expect that many readers of the above will take the advice given in the last paragraph.

Singer acquire W. & W.

The principal event in the trade of the past month was certainly that of the announcement in the New York papers that the Singer Co. had acquired control of the Wheeler and Wilson Manufacturing Co. This news was given to the newspapers by Mr. T. E. Hardenbergh, the secretary of the Singer Co., in the following words: "An arrangement has been made between the Wheeler and Wilson Manufacturing Company and the Singer Sewing Machine Company, by which the latter company will hereafter market the product of the former in this country. The Wheeler and Wilson Manufacturing Company will continue its manufacturing operations as heretofore." Not a few members of the trade are inquiring what will be the full effect of the above, and they note the words "will hereafter market the product in this country"—meaning the United States. What about the United Kingdom? Unfortunately we are not able at present to answer these and other questions, such as: "Will the businesses be kept separate, or will Singers sell the W. and W. machines in their own shops?" Further: "What about the W. and W. agents? Will Singers supply them as formerly?" Mr. Schofield, the general manager of the Wheeler and Wilson Manufacturing Co. for this country, left for the States in the second week of November, and has not yet returned home, so that no information is possible from him, and the Singer Co.'s general manager for this country is not at liberty to make any announcement at present. We shall therefore have to possess our souls in patience for a few days longer.

Sewing Machine to Rock Cradle.

A further use for the sewing machine is reported in the *Daily Mail*. Owing to the cheap supply of electric power in the Clyde Valley it is expected, says our contemporary, that sewing machine work will be done in cottages instead of factories. The *Mail* further says that the electric motor which works the machine will also rock a cradle.

Bradbury's Troubles Over.

In order that the trade shall thoroughly understand that Messrs. Bradbury and Co.'s financial troubles are over we will just state what has occurred. In the early part of the year a Chancery action was started by a discontented debenture holder. This action was stayed for six months by order of the Vice-Chancellor and it has now been withdrawn. Further, at a meeting of the debenture holders it has been resolved by the necessary majority to extend the debenture bonds for a period of ten years dating from December 31st, 1905. Thus for another decade, at least, Bradbury's have no fear of hostile action by debenture holders, and in the meantime they hope to thoroughly rehabilitate the concern.

Window Bills Explained.

We thought that it was well understood that the notices, such as "Shop soiled sewing machines very cheap," which appear in our columns from time to time are intended to be cut out and used by dealers as notices on their shop windows and such notices have been highly appreciated. We find, however, that one of our readers requires this to be explained, and others ignorant of our intention will also kindly take this as a hint.

Rushing into Law.

The case reported elsewhere in which Mr. F. J. Gamage, late manager of Jones' depot at Hammersmith, brought an action against his employers, Jones's Sewing Machine Co., Ltd., is another example of the fearful waste of money which takes place in connection with the most simple disputes. Practically, the point at issue between the parties was as to whether or not Gamage had conceived a new and valuable idea in connection with canvassing, and, if so, whether or not he had divulged his idea under promise of reward. The plaintiff claimed £300 for his idea, and admitted that he had no promise in writing. No point of law was involved, yet both plaintiff and defendant thought it necessary to engage two barristers and the expenses of each side will make a big hole in a hundred pounds! We venture to say that if the points in dispute had been put before an experienced member of the trade he could in five minutes have decided the case, and without a pennyworth of expense to either party. We refrain from commenting on the merits of the case, since it was not heard to a finish, except to say that Mr. Gamage's system, as disclosed in his letter, given elsewhere, strikes us as being a bit dear at £300.

CURIOUS ACTION BY DEPOT MANAGER.

Heavy Claim for Canvassing System.

An action of an extraordinary character was tried by the Lord Chief Justice and a special jury last week. It was brought by Mr. F. J. Gamage, formerly manager of the Hammersmith branch of Jones' Sewing Machine Company, Ltd., which company he sued to recover (1) one week's salary, £1 9s. 6d.; (2) damages for wrongful dismissal; (3) an account of all nett cash remitted to

the defendants' head office from their Hammersmith branch, and an account of all orders executed by the said branch, and of all orders personally obtained by the plaintiff; (4) payment of the amount found due to the plaintiff for commission; (5) the sum of £300 as suitable remuneration for a system whereby the defendants could keep a check upon their canvassers.

Lord Coleridge, who, with Mr. H. T. Turrell, appeared for the plaintiff, briefly opened his case, and then called his client.

Mr. Gamage, on examination, stated that he had been over twenty years in the sewing machine trade. In 1899 he was engaged at the Walworth Road branch of Jones' Sewing Machine Company, three months later being appointed to take charge of their Hammersmith depot, under an agreement terminable by seven days' notice. At this time there were only five canvassers employed there, but when he left in July, 1904, the number had increased to eleven canvassers and the business had doubled. In May, 1903, Mr. J. E. Carver, the London manager for the defendants, asked him how he accounted for the improvement in the business, and he (the plaintiff) explained that it was due to a new system of canvassing, which he had discovered; but, although pressed by Mr. Carver, he declined to disclose it unless he was paid for it. In January, 1904, Mr. Carver told him that Mr. Mellor, the managing director, wanted to know what the system was, and if it was a good one Jones' would pay for it. He, the plaintiff, then said, "I want this promise in writing," but Mr. Carver said, "You must send it to Mr. Mellor at once or take seven days' notice." Accordingly he, on January 14th, 1904, disclosed his system in the following letter:—

"Dear Sir,—Herewith my proposed plan. I feel I shall be able to show you why no definite progress has been made in canvassing, also why so many men have failed. The cause lay entirely from the collector and canvasser.

"The manager and superintendent, I will show, is the cause of all the trouble, and why this has not been discovered and put right I fully understand. Every man I have met in the trade has put the blame on the canvasser and collector. This individual, after being thoroughly trained to understand this, has resigned to his fate.

"The point I made up my mind to master was this. The company has two experienced men—manager and superintendent—to put one right, the collector. Why they could not do so I thoroughly made up my mind to find out, because I felt if this was discovered there was a brighter future for the canvasser and collector.

"This I have discovered through testing every plan we have, watching every plan the Singer Company put forward, noting every item I could get from men of success and failure.

"The following is the true position produced. The superintendent being a complete part of the trade put the manager and collector-canvasser entirely out of their proper position.

"The superintendent through this got out of his position, so that instead of two helping one, the three together formed a body of discontent and the weakest had to fall. I will now show you their proper position. The canvasser and collector is engaged to collect and canvas by the manager.

"The superintendent shows him round his collecting district. At this point the superintendent must stop. If he is allowed to have anything further to do with the collector he steps from the position of superintendent to manager. The following will show how this happens by taking up the practical position of the manager, who now has the three positions to handle, namely, himself, collector, and superintendent.

"If he himself takes his position he cannot allow group canvassing because this entirely upsets the three working. It must stop one of them. The only practical and profitable plan to obtain full value from each I give as follows:- The manager place into the hands of the collector-canvasser a certain number of streets to canvas giving the names of the streets. He must give to the manager next morning on the form of that day's canvassing and receive another list of streets to canvas, handing back to the manager the previous list."

"Now this is where the manager comes in instead of the superintendent. The manager must examine this man's work by placing practical knowledge upon it, and from his examination the superintendent comes in. This is the man that has been kept out of his true position. This is the berth that I have discovered for him. To take in hand the manager's tested prospect book; this is to become the most valuable part of the trade. This book contains the hard work of the collector and brains of the manager, and the true position of the superintendent is to handle these tested prospects.

"I will show how I arrived at this decision. The collector and canvasser must work the streets given him because the manager examines his work that comes from these streets. From this examination the man's ability is proved. This shows at once the manager's work is to deliver every machine and by doing this to test every man's prospect. The prospects that are good for future trade get put in the manager's tested prospect book (one book for each district). This book is the foundation of the superintendent's work and the most valuable part of the trade.

"I remain, Sir,

"Yours faithfully,

"F. J. Gamage."

In further examination the plaintiff went on to state that his system prevented a waste of time, and that Jones Co. adopted it because it secured orders. On June 9th he wrote Mr. Mellor another letter in which he explained a system for dealing with cases where the wife of a hirer does not pay the instalments. On July 15th, 1904, Mr. Carver with Mr. Toop, the London accountant for Jones Sewing Machine Co., called at the depôt and said that he wanted him, the plaintiff, to make a clean breast of all the machines he had stolen, to which he replied that he did not understand what he meant. Mr. Carver then demanded the keys, and asked if he had ever sold machines by auction? He replied that he had, but that this was different from stealing, and that four machines had been sold in this way. This conversation took place on July 15th, and on July 18th he, the plaintiff, received a written notice of dismissal, but no salary was paid in lieu of notice. Mr. Carver, however, offered him the wages due, but on condition that the receipt stated that it was in settlement of all claims against the defendants.

Plaintiff was then cross-examined by Mr. Clavell Salter, K.C., who, with Mr. W. S. Schwabe, instructed by Mr. H. E. Tudor, appeared for Jones' Sewing Machine Co.

Plaintiff said that he kept his system to himself, using it only among his men. The system kept account of every prospect of a sale which others did not do. Previously canvassers did not hand in their prospects. Plaintiff denied that he had only introduced his system when he was doing badly. He admitted writing a letter on the system on August 18th, 1903, as follows:—

"Dear Sir,—The remarks you have underlined and which you wish me to fully explain, contain the future of dealing with domestic hire trade. I may say by this I hold the key to this great question, and the length of time it has taken me to perfect it is ten years, condensing every move of success and failure that have come under my notice in that time.

"Ten years ago I submitted to Mr. Raper, the now general manager for the Singer Company, a remedy for the greatest question they then had to deal with—the return question—and Mr. Raper congratulated me. I fully knew at that time the position Mr. Raper would like to have given me I was much too young for, so I decided, much against his wish, to leave the company

and watch for the tide of the trade to turn, and discover the remedy that would be needed, and what I have seen in that length of time could have been saved and gained. If results had been put in the same channel as any other trade, instead, it is not so either by the Singer Company or our own.

"I don't say up to the present it has been wanted by my company, but I do know this—the Singer Company the last twelve months have been looking for the remedy, and to show you I wish to put my present company on their guard, I submitted my experience in asking for Mr. Ruffhead's, whose figures show I am not wrong in saying the tide has started against my company. This is so, and if you only knew the test I had put my ambition to it would have taken another man following the same test as myself to show the cause and apply the remedy.

"Yours faithfully,

"F. J. Gamage."

In further cross-examination plaintiff stated that he held the record for London as a salesman for Jones' Sewing Machine Company.

His lordship, who had shown signs of impatience from the start of the trial, hinted that he did not see where the cause of action arose.

Mr. Salter said that the damages could not possibly exceed £7 14s. 11d. as salary and commission to July 25th, 1904.

In further cross-examination the plaintiff admitted that he had been asked to account for the fact that he had received as part payment for a new machine two old machines from a Mrs. Preston, and that he had only accounted to the company for one of these machines.

His explanation was that he only took one machine as part payment, the other one being given to him by Mrs. Preston as a present.

At this point a discussion took place between the counsel for both sides, and it was then stated that it was arranged that judgment should be for defendants without costs, they to have paid out to them the £10 which they had paid into the court whilst denying liability.

His lordship then gave judgment in accordance with the arrangement made between the parties.

WHAT IS HAWKING?

We have heard very little of late on this vexed question, but last month a case which excited a good deal of interest occupied the attention of the magistrates sitting at Redditch. Ewart Field, draper, of Bromsgrove and Feckenham, was charged with hawking without a licence, the prosecution being undertaken by Mr. J. M. Riordan, Supervisor of Inland Revenue. Mr. D. B. Evans, of Manchester, defended.

The case against defendant was that on July 25th he called at the Bull's Head, Inkberrow, a remote part of Worcestershire, and sold some flannelette. He was afterwards asked if he had a hawker's licence, and answered that a policeman had told him he did not require a licence.

Mr. Evans submitted that there was no case. A single transaction such as was alleged to have taken place in this case did not constitute hawking, as had been held in the case of Rex v. Little.

The magistrates dismissed the case with costs, intimating that the Inland Revenue authorities could appeal if they chose.

BRADBURY'S FOREMEN'S ANNUAL DINNER.

Brighter Prospects.

The foremen at Wellington Works, Oldham, held their annual dinner on Saturday, November 11th, at the Friendship Hotel, Oldham. Immediately after dinner the tables were cleared, and the usual "smoker" commenced, Mr. James Howarth (general manager) in the chair. Mr. Heywood, the well-known Bolton comedian, supplied the fun, and Mr. Pollitt, also of Bolton, presided at the piano.

The Chairman, in his opening remarks, referred to the greatly improved prospects of the company and said that with the present staff of efficient foremen and a continuance of the friendly feeling existing among the managers and foremen he was sure that when they next sat down to dinner together they would have to report a year's steady progress. Mr. J. Lumley proposed the toast of "Bradbury and Co., Ltd.," and after a song by Mr. Heywood Mr. Thorp suitably responded. The toast of the "Foremen" was proposed by Mr. J. S. Marland and replied to by Mr. C. Berney. During the evening short appropriate speeches were made by Mr. Andrew Lees (traveller, Liverpool district) and Mr. A. Wilkinson (local traveller). Mr. Stansfield gave a recitation, and amongst the best songs of the evening were "Vanity Fair" by Mr. Heywood, "Amen" by Mr. John Robinson, "Good Company" by Mr. G. S. Kay, and "A Dream of Paradise" by Mr. C. Berney.

Throughout the evening expressions of opinion were frequently heard that never before in the history of the company had there been such a gathering of men who, each in his respective position, was determined to put forth his best efforts to further the interests of the company.

Votes of thanks were accorded to the entertainment committee (Messrs. S. Standring, J. Taylor, and C. Berney), to the host and hostess (Mr. and Mrs. Mallalieu), and to the chairman (Mr. James Howarth).

SEWING MACHINE TOUTS.

"Battersea Resident's Experience of Methods of the House-to-House Canvasser."

The *Star* for October 31st contained the following article under the above heading:—

The business methods of a firm of sewing machine makers are exposed in a letter to the *Star* from a resident in Battersea Park Road.

"The firm's canvasser," says our correspondent, "called on my wife, and notwithstanding her persistent refusal to purchase, a machine was delivered to our address the following day and signed for by a young lady resident upon the representation of the man in charge that 'it was all right.' This happened during our temporary absence from home.

"Subsequently, payments have been demanded by the collector. By the enclosed book you will see credit given me for 1s. 6d., but it was never paid, as I would not agree to the transaction.

"My business takes me away from home for days together, and a fortnight or so ago two men arrived with a van, entered the house, and searched all the rooms that were open.

"They also tried the door of my bedroom with the key from the bedroom door occupied by the young lady mentioned.

"I was summoned before the magistrate for 'illegal detention' of the machine, and am peremptorily ordered to 'give it up,' no question being raised as to the legal rights of the firm, no question as to the trespass, and no question of the loss of a day's work for me.

"If these people are able to adopt this sharp practice, and are upheld by the magisterial Bench, then it is time the public were warned to be on their guard, through the medium of such a widely-circulated paper as the *Star*.

In the collecting-book sent to us by this correspondent we notice the machine is valued by the company at £9 — a price which, to anyone who knows anything about sewing machine values at the present time, is obviously an extremely "fancy" one.

A correspondent who sent us the foregoing offers the following criticism on the *Star's* remarks:—"I would like to ask the correspondent of the *Star* if he thinks it feasible or even possible, that however pushed a business may be by an enterprising canvasser, that an article would be sent in spite of a persistent refusal

to entertain his wares. And, seeing they did not want a sewing machine, how comes it they were so anxious to keep one. They refused to either give up someone else's goods or pay until summoned, for it follows every effort would have been made by owners to avoid litigation. Surely an honest man would have intimated to the man's employers that a machine had been left on his premises in direct opposition to his expressed wish and have requested them to remove it. I wonder what grounds the *Star* has for the remark that the price of £9 for the machine in question on hire was an extremely fancy one. I should also like to inform them that there are many respectable citizens canvassing for machine orders and doing a legitimate business, and have no more title to the name 'tout' than have many newspaper men."

ALLEGED FORGERY BY SINGER CANVASSERS.

At Leigh, on October 31st, Arthur Walker, of Sandy Lane, Lawton, and Owen Talbot, of Plank Lane, Leigh, were charged by the Singer Sewing Machine Company with conspiring to defraud, and with forgery.

Mr. Gibbons, barrister, who prosecuted, said the prisoners were employed as salesmen and collectors by the company, and it was their duty to sell sewing machines on the hire-purchase system, under which the purchasers had to pay weekly instalments. Walker was engaged on July 25th of this year, and Talbot early in August, and counsel contended that they went into the company's employ purposely to swindle, and that they began to swindle as soon as they got there.

There were eight or nine cases that could be gone into, but four would be sufficient. Four persons got into arrears, and prisoners went to the various houses, took away the machines, and sent them to various auctioneers for sale, and pocketed the money. Walker took one machine to a Warrington auctioneer, who agreed to sell it if an ownership certificate was produced. Walker forged a certificate dated August, 1904, although the form was not actually printed until 1905. Two of the other machines were sold to a Bolton auctioneer, and the fourth to a Wigan auctioneer, and the money received for the sale was handed over to the prisoner. Two ownership certificates were forged by Talbot and one by Walker. Walker was arrested on October 11th, and Talbot absconded, but surrendered himself at Cardiff last week.

In reply to the charge Talbot said, "Walker led me into it." Walker in September made a statement in which he admitted having sold a machine and put the money in his pocket. Evidence in support of this was given.

After a long hearing prisoners, who reserved their defence, were both committed for trial to the Liverpool Assizes.

ALLEGED PERJURY IN THE ABOVE CASE.

On November 18th, at the Leigh Police Court, George Russell, professionally known as George Godley, who said he was a music-hall artiste, of Bolton, was charged with committing wilful and corrupt perjury at the Leigh Police Court. Superintendent Cocker said that on October 31st two prisoners named Arthur Wall and Owen Talbot were charged with conspiring to defraud the Singer Sewing Machine Company. Russell was called as a witness on behalf of Walker, and swore that Walker was at Farnworth between four and five o'clock on the afternoon of August 30th, at the time he was alleged by the prosecution to be at Warrington. Prisoner said on that occasion he remembered the day because there was an eclipse of the sun. Two witnesses who resided in Warrington would be called to prove that Walker was in Warrington from early in the day until 5.30 on August 30th. The case came about in this way: Walker met Detective-Sergeant MacLennan about 10.30 last Wednesday morning in Market Street, Leigh, and said to him, "The man George Russell, who gave evidence on my behalf with the name of George Godley, has committed perjury, and if I am to be punished I think he ought to be punished as well as me. A few days before I was tried I met Russell in Bolton, and he said, 'What will you give me if I will swear for you?'" Mr. A. H. Hayward, who defended Walker, objected to this statement, and Superintendent Cocker then desired Walker to be placed in the dock, and stated that the two prisoners were charged with combining to do an unlawful act to defeat the ends of justice. It was alleged that Walker knew that Russell's evidence was perjured. Detective-Sergeant MacLennan said he received Russell into custody on a warrant from the Bolton police at ten o'clock on Friday night. He replied to the charge, "It is not so." Prisoners were remanded, bail being refused.

On November 21st, at Leigh Police Court, Arthur Walker, who stands committed to the Liverpool Assizes for alleged sewing-machine frauds, was charged, along with George Russell, alias George Godley, a music-hall artiste, of Bolton, with conspiring to defeat the ends of justice. Russell was further charged with committing wilful and corrupt perjury.

Stanley Roscoe, of Bolton, said on October 26th he was in Bolton in company with Russell when Walker came up. Walker said he would make a lump of money out of the police for false imprisonment if he won the case that was pending against him. On Friday, October 27th, witness met Russell, who said, "I am going to Leigh to swear that Walker was with me in Farnworth when it is supposed that he was at Warrington. I am going to have a new suit of clothes for attending the assizes."

Detective-Sergeant M'Lennon said on Wednesday, November 15th, he met Walker, who was out on bail, in Market Street, Leigh. Walker said, "The man George Russell, who gave evidence on my behalf under the name of George Godley, has committed perjury. He ought to be arrested as well as me. A few days before I was tried at Leigh I met Russell at Bolton, and he said, 'What will you give me if I swear you were at Farnworth with me on the day that the prosecution say you were at Warrington?' I said, 'Nothing.'"

Prisoners, who were refused bail, were remanded.

On November 24th the case again came before the Leigh bench.

Mr. Gibbons, barrister, who appeared for Russell, said Russell was charged with perjury. Walker was charged with inducing Russell to commit perjury, and both were charged with conspiracy to defeat the ends of justice. Walker and another man, named Talbot were on October 26th before the Leigh magistrates, and the prosecution then said that Walker took a sewing machine to Mr. Hickman, auctioneer, of Warrington, on August 30th, and got him to sell the machine and hand the proceeds over to him. Mr. Hickman and his clerk were positive that Walker was at Warrington on August 30th. Russell, who was called as a witness for the defence, swore that on that day Walker was with him at Farnworth, near Bolton, 17 miles away from Warrington. The matter rested there until the prisoners began to fall out, when Walker split upon Russell, and the police got hold of Stanley Roscoe, a young Bolton man. Russell said to Roscoe, "I have arranged to go to Leigh and swear that Walker was with me at Farnworth when it is said he was at Warrington. It was the day of the eclipse of the sun. The eclipse will go a long way, and we shall both make money out of it." Walker told Roscoe he must keep his mouth shut or it would be hard lines on Russell.

Both prisoners were committed for trial.

WHAT IS BRASS?

Of all the numerous alloys that of copper and zinc, commonly called brass, ranks as one of the most important. At one period the generic name of bronze was given to this alloy, as well as to that of copper and tin, to which it is now applied. The two alloys, copper-tin and copper-zinc, are each characterised by well-defined properties, and each (says *Engineering*) should retain its proper name of brass and bronze respectively. Brass was known to the Greeks and Romans, although they were unacquainted with zinc in its pure state, and in the manufacture of brass they only used the com-

pounds of zinc. The ancients used bronze and brass in the manufacture of coins, arms, tools, works of art, and ornaments. Professor Thurston, an authority on bronze and brass, says that the latter alloy may be rendered hard or soft, brittle or ductile, strong or weak, elastic or inelastic, dull or as lustrous as a mirror, friable or almost as ductile as lead, merely by varying the proportion of the two constituents. No other metal or alloy, not even excepting iron, presents such widely varying qualities or so great a field of application. Commercial brass consists of two parts of copper and one of zinc, and is used, with certain exceptions, in all countries for cartridge-cases, not only for rifles, but for quick-firing guns. The exact composition is 67 per cent. of copper and 33 per cent. of zinc, with a margin of 5 per cent. above or below for either metal.

Jottings.

We deeply regret to have to record the death of Mr. Henry Ferguson, of Ferguson and MacRae, the Wheeler and Wilson agents for Belfast. A memoir, with portrait, will appear in our next issue.

* * * *

The many friends of Mr. Cox, of the Bishop's Cluster Co., will be pleased to hear that the tram accident he met with in Sydney, Australia, last summer, although of a serious nature, is not likely to result in permanent injury.

* * * *

Messrs. Buchanan Bros., of Bristol, for many years agents for Jones' Sewing Machine Co., Ltd., are retiring from business.

* * * *

Mr. A. Taylor has resigned his position as manager for Bradbury and Co., Ltd., 232, Sauchiehall Street, Glasgow, after 23 years' continuous services.

* * * *

The old-established and well-known business of George Milne and Son, wringer and mangle manufacturers, Shields Road, Glasgow, has been formed into a private limited company, and Mr. Taylor, late of Bradbury's, has taken a large interest in the business and been appointed managing director.

* * * *

Mr. R. McCormack, late of Bradbury's, has taken an interest in the new Milne business and been appointed a director and will look after the interests of the company's wholesale business in Scotland. All old friends and customers are invited to send for lists and wholesale prices.

* * * *

Messrs. Haid and Neu, sewing machine manufacturers, Karlsruhe, are paying 16 per cent. dividend, the same as last year.

* * * *

Hengstenbergs, the sewing machine manufacturers, of Bielefeld, have declared a dividend of nine per cent., which compares with eight per cent. last year.

* * * *

At the Shoe and Leather Fair held at the Agricultural Hall last month the Wheeler and Wilson Manufacturing Co. showed a fine range of sewing machines for the shoe trade.

* * * *

Messrs. J. Collier and Sons, of Clapham, have opened a very fine furniture and domestic machinery depôt at 70, King Street, Hammersmith. The showrooms have an area of 4,500 square feet.

* * * *

The partnership lately existing between Messrs. T. W. Marsters and W. G. Warlow, trading as the Excelsior Manufacturing and Furnishing Co., Mount Street, Nottingham, has been dissolved. Mr. Marsters is continuing the business at 12, Glasshouse Street, Nottingham.

Messrs. Walker and Paton, pram manufacturers, Stirling, N.B., have already issued their trade list for the coming season.

* * * *

Mr. Zaccheus Andrew, of 21, Fore Street, Bridgwater, draper and sewing machine dealer, whose death occurred on September 19th, appointed as his sole executrix his wife, Mrs. Mary Maud Andrew, by whom the value of the property has been sworn at £2,951 10s. 4d., including £587 14s. 2d. net personalty.

Cycle Jottings.

The Triumph Cycle Co., which for years has not paid a dividend on its ordinary shares, is this year paying 2½ per cent. and in addition carrying forward a substantial amount.

* * * *

Humbers, however, only earned a profit of £6,537, not sufficient for a dividend.

* * * *

Bransom, Kent, and Co., Ltd., the well-known cycle factors, has removed their warehouse from Goswell Road to 40, Great Eastern Street, E.C.

* * * *

The Ariel Cycle Co. have reduced their prices as follows:—From £10 to £8 15s. and from £7 15s. to £6 15s. In future they will only make these two models.

* * * *

Messrs. Stokes and Holt, of Leicester, are now devoting special attention to trailers and fore-carriage bodies.

* * * *

It was feared that the Cycle Trade Benevolent Fund would be closed, so poorly supported has it been by the agents. In spite of huge subscriptions from manufacturers and many pressing appeals the fund even now only amounts to £1,808. It was determined, however, at the Stanley to continue the fund.

* * * *

Minerva Motors are presenting a neat scarf pin in solid silver to riders of their motor cycles.

* * * *

Baer and Rempel, of Bielefeld, who used to make a high-grade bicycle called the "Planet," have just relinquished this portion of their business owing to the low prices now prevailing.

THE STANLEY SHOW.

The 29th annual show of the Stanley Club was held last month and was generally voted a success. There were several important firms absent, such as Bradbury and Co., Ltd., and the Centaur and Swift Cos., but in spite of this the Agricultural Hall was well filled with exhibits.

It has been our practice for years past to summarise the exhibits and deal with the mechanical features in classes—noting, in a word, the changes made. This year, however, our task is easier than formerly; indeed, we could dismiss the whole exhibition in a single sentence—there was nothing new. Of course we do not forget that variable gears were well to the fore, which do not appeal to every rider, and here the only novelty was a two-speed gear and coaster hub with free wheel clutch, all operated by the pedals. There were many forms of brakes, but these disclosed no important change from last season. In tyres there was nothing new nor in design of frame.

The number of bicycles exhibited was 1,042 compared with 1,084 last year. One noticeable feature was the great falling off in motor cycles, of which only 171 were shown, against 376 in 1893.

As regards the business done most firms report favourably.

There were two pram firms exhibiting, viz., Messrs. Stone and Sons, of High Street, Stoke Newington, and Messrs. Rothschild and Baker, of Birmingham.

MR. JAS. ORRELL—A COUNCILLOR.

As we have before stated, we are always pleased to hear of our readers seeking municipal honours. Few, however, can expect to be as successful as Mr. James Orrell, who, last month, and for the first time, offered himself as a liberal candidate to the electors of the Castleton East Ward of Rochdale and obtained 873 votes, or 120 more than his opponent, the largest vote ever given for a candidate in the ward. We have a great objection to municipal contests being fought on party lines, but as the Rochdale people think otherwise, we might state that Councillor Orrell's victory means the gain of a seat to the liberals.

Councillor Orrell was formerly a canvasser and collector for the Singer Company under the late Mr. W. R. Fisher, at Bristol, afterwards being appointed manager at Cheltenham, where he remained some eight years. In 1889 he was given charge of the Rochdale, Bacup, Heywood, Haslingden, and Rawtenstall branches of the Singer Company with Mr. Joseph Pilkington as district manager. Subsequently he left the Singer Company and started business as a domestic machinery and furniture dealer at Rochdale, and after a time was joined by his brother, Mr. Charles Orrell, who was formerly district manager for Singer's at Northampton and Norwich. This business, under the style of Orrell Brothers, has become so successful that it is now carried on at 3, 5, and 7, Drake Street, Rochdale, which comprise the largest and most handsome premises of their class for miles round.



Councillor Orrell says that the success of his business is due to "down-right hard work," and he pays a high tribute to his partner, his brother Charles, both as a man and a worker. Although Mr. Charles Orrell does not yet enjoy municipal honours, he interests himself in public affairs, being on the executive of the Shopkeepers' Union, which is a power in Rochdale, and assisting at the Chapel of the Destitute, etc.

We might add that Mr. Joseph Orrell, who carries on a similar and equally prosperous business to that of Orrell Brothers at Bury, is an ex-Singer manager, and is the eldest brother of Councillor Orrell, whose portrait we subjoin.

MUNICIPAL HONOURS.

At the municipal elections held last month Mr. Franklin T. Thomas, house furnisher and dealer in prams and washing machines, Market Street, Blackburn, was elected Mayor of the town in which he carries on business.

The new Mayor of Deal is Councillor T. Steed Bayly, who is an ironmonger and a dealer in mangles.

Mr. Allon Burn, of W. Burn and Sons, house furnishers and dealers in prams, is the new Mayor of Morpeth.

Mr. George Riddle, dealer in furniture, prams, and mangles, has been elected on the St. Ives Town Council.

Mr. H. Alston, house furnisher and dealer in prams and mangles, Sudbury, has been elected on his town council.

Mr. A. Blackburn, dealer in furniture, prams, mangles, and sewing machines, has been elected to the Pontefract Town Council.

THE BEAU IDEAL OF A TRADESMAN.

It is the psychology of the purchaser which pre-occupies the Paris shopkeeper. His understanding of the "client's" mentality characterises his methods of procedure. The very shop windows are a testimony to this flattering of the individual's taste. The casual arrangement of the English shop is a tacit suggestion to the purchaser that if he wants a thing "he can find it himself." On the other hand, the alluring displays familiar to those who know Paris are a most subtle influence in tempting the mere passer-by. So writes Mrs. John Van Vorst in the September number of the *Pall Mall Magazine*.

"How many times have we heard the American woman exclaim: 'I didn't mean to buy anything in Paris. But the shop windows are so attractive, one can't resist!' There is nothing haphazard about the disposition of goods in the étalage of the humblest Parisian boutique. Haberdashers like Charvet pay an immense salary to the window-decorator, who produces veritable works of art in his harmonious combinations of scarves and handkerchiefs and hosiery! The large plate-glass reflects each day a new series, varying in hue from the boldness of the modern impressionists, to the soft æsthetic tints of the renaissance painters. At the novelty stores, the 'artists' as they are called, remain late on Saturday night perfecting their exhibitions for Monday morning. Even such dull and practical supplies as dog biscuits and garden seeds are made to produce their effect in the windows of the shops where they are sold. Somewhat like the prestidigitateur who forces cards on a determined victim, the French commis persuades his customers that his will is theirs.

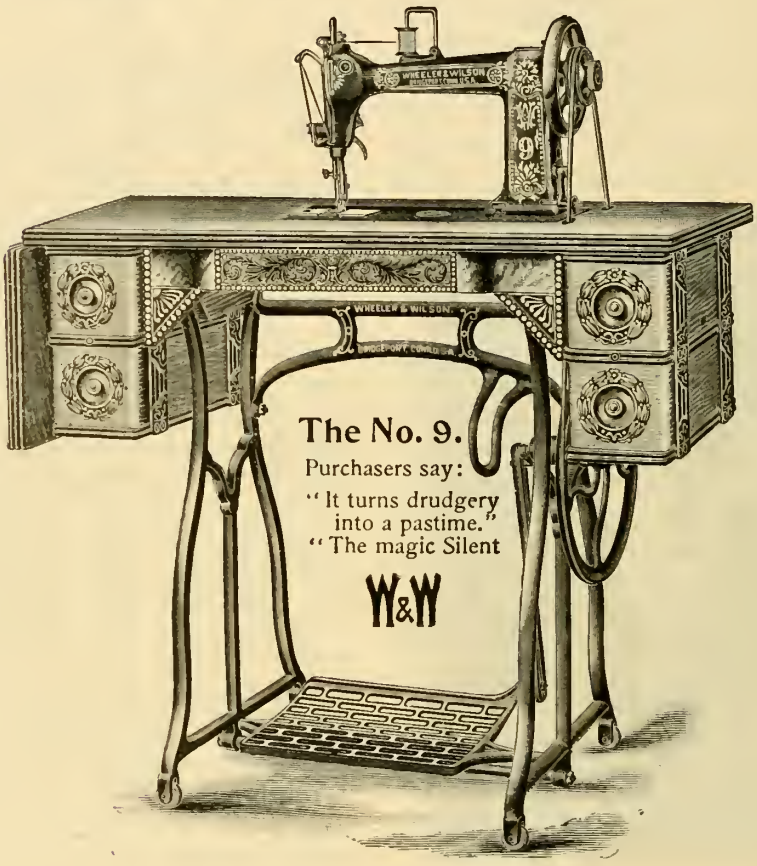
"This insinuating skill is, like everything else in France, a matter of tradition, handed down from father to son. For business in the Paris houses has been carried on in the same families for generations. The smart American, quite the opposite of his French brothers, has but one idea to 'get on' to something better than 'keeping store'; to 'boom' the business by advertising, and, when it is successful, to 'sell out.' This intention takes from his methods their personal character. His idea is not to cajole a few individuals into forming a faithful clientele, but to attract the public at large, the great anonymous American public, whose eyes are ever uplifted scanning advertisements in search of something 'new.'

"Even in the large stores, where the family methods cannot be applied, the personal interest of each clerk is enlisted by a system of selling on commission. At the Louvre, the Printemps, the Trois Quartiers, the salesmen and women have a percentage given them on the total amount of trading done by them in a day. This prompts an assiduity which is markedly absent in the manners of the American—at times scarcely polite—who works on a fixed salary. At the Bon Marche, the co-operative plan has been successfully carried out: the employees, after a number of years, become stockholders. The foremen, some of them, receive as much, wages and revenue included, as £2,000 a year.

A Profitable Living

. . WITH A .

Small Outlay.



Thousands sold yearly upon Merit Alone.

Write us for Scale Rates for Xmas Stock.

The WHEELER & WILSON MANFG. CO.,

11=21, Paul Street, Finsbury, London, E.C.

INVENTIONS IN CHILDREN'S CARRIAGES.

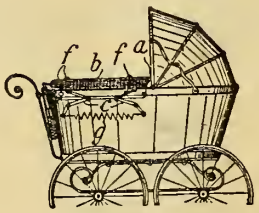
NO. 3.—SECURITY DEVICES (CONCLUDED), UMBRELLA HOLDERS, MUDGUARDS, AND HOODS AND CANOPIES.

We are pleased to hear that this series of articles is being much appreciated by both pram manufacturers and pram dealers. Not a few of our readers have realised that the novel way in which the various inventions are arranged is extremely instructive. Thus from the introduction of the pram to November, 1902, there is given in chronological order every invention which was patented.

The total number of "Security Devices"—inventions for preventing children from getting or falling out of the pram—is twelve, of Umbrella Holders five, and of Mudguards four.

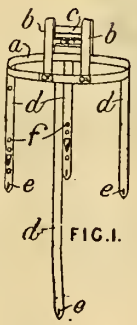
Security Devices

(*Conclusion.*)



1901. C. W. R. Schulze. 15,988.

The top *b* of the guard is normally fastened to the body of the vehicle by catches *f*. Should the child rise against the transverse strap *a*, the catches are released, and the springs *g* straighten the knee-joints *c* and elevate the guards. In a modification, the tension on the strap withdraws bolts from trellis guards, which are elevated by a spring arranged beneath the vehicle.

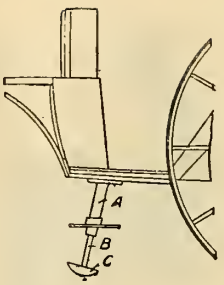


1901. L. M. Lea. 16,401.

Comprises a strong adjustable waistband *a* to which are fastened two shoulder-straps *b* held in relative position by cross-straps *c*. The waist-band carries straps *d*, the ends of which can be passed through apertures in the vehicle and adjusted by means of buttons *f* and holes *e*.

1902. C. Grayson. 15,905.

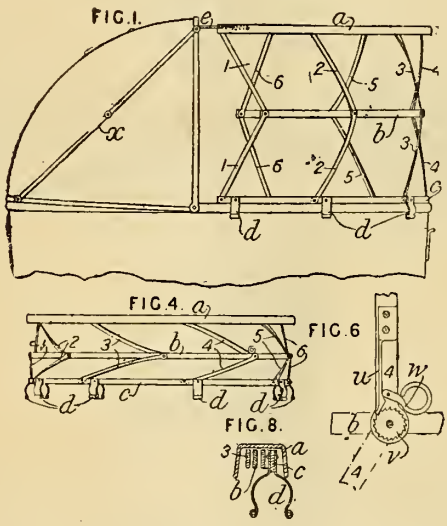
Comprises a shoe C of metal or other suitable material,



or a wheel, carried by a plunger B pressed out by a spring contained in a cylinder A attached to the mail-cart.

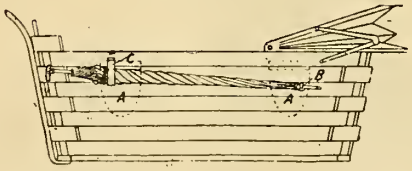
1902. H. & A. & A. Pracht. 18,555.

The framework, which is shown expanded in Fig. 1, consists of three bars, *a*, *b*, *c*, bent to the shape of the carriage body, and connected together by curved hinged bars 1 to 6. The bottom bar is secured to the body by clips *d*, and the top bar may be connected to the hood stays *x* by hooks *e*. The bars are hinged to one another to allow the framework to be collapsed, either partially as shown in Fig. 4, or completely as shown in section in Fig. 8, with the U-sectioned top bar *a* enclosing all the others. To hold the framework in any position, the toothed wheel *v* is mounted on the pivot pin of one



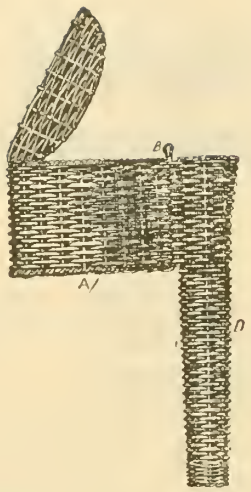
of the bars, and the corresponding bar 4 carries a pawl *u*, which can be moved out of engagement with the wheel by means of the lever *w*.

Umbrella Holders.



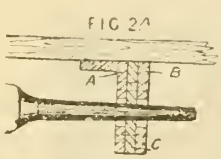
1885. G. C. Bond & J. Sadler. 934.

Pockets *A* are formed in the lining of the body for feeding-bottle or small parcel. A ring *B* and hook *C* are fixed to the outside of the body for umbrella or similar article.



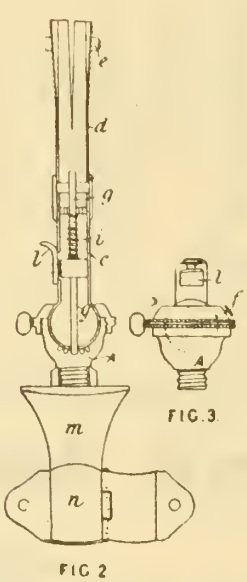
1888. R. Phillips. 7,586.

The basket has its back shaped to suit the pram, being secured by loops *B*, and has attached to one side a tubular holder *D*.



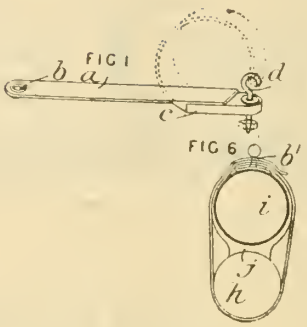
1896. R. B. Fuller. 339.

To the pram is attached an angle-plate *A*, to which is screwed a plate *B*, the two being separated by a sheet *C* of india-rubber. All three are perforated, as shown, to receive the taper end of the umbrella, the other end of which rests in a hook.



1896. R. Potter & P. R. McGrath. 26,815.

The support is fixed to the handle-bar by clip *m* and hinged band *n*. A universal joint *A* allows the shank to be fixed in any position, the joint being clamped either by the stud *f* or by the arrangement shown in Fig. 2. In this a rod *g*, working in guides in the shank *c* and actuated by the spring *i*, passes through the end of the shank into holes in the socket *A*, thereby clamping the joint. It is released by lifting the thumb-piece *l*. The tube *d*, screwed to the shank *c*, is split at the top and externally threaded. A screw collar *e* working out of it, enables it to grip the umbrella handle.



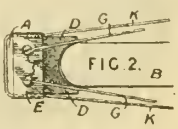
1897. J. J. Kempster. 14,166.

In Fig. 1 an india-rubber band *a*, with an eyelet *b* and thickened end *c*, is passed round the umbrella, and hooked over a hook *d*, which may also serve to secure the end *c* to the framework. The thickened end and hook may be replaced by a buckle. In Fig. 6, the band has an intermediate thickened portion *j* to receive the inflator, etc., *h*, and is first passed round the tube *i*, engaging a stud *b1* on the end of the band, and then round both, and again secured on the stud.

Mudguards.

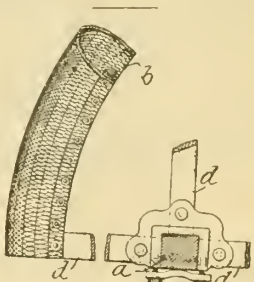
1884. J. Beasley. 15,929. (Not illustrated.)

A shield made of zinc or other material, fixed to the side of the pram, surrounds the upper part of the wheel, and prevents the latter from coming in contact with ladies' dresses, etc.



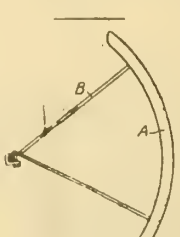
1895. J. W. E. Peyton. 1,070.

A rod *K*, bent as shown, may be secured to the framing, and a plate *E*, which can slide on *K* is fastened to a scraper *D* by screws *F*. Stays *G*, of adjustable length, are attached to *E* and the framing, so that the height of the whole device *A* above the ground may be altered, and the scraper *D* adjusted to the tyre of the wheel as required.



1900. F. E. Friedland. 2,798.

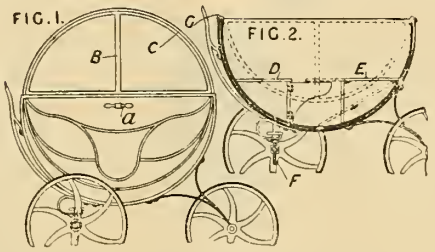
The guard, formed from wire netting or openwork, is carried by radial arms, which are clipped to the axle of the pram.



1900. W. W. Hunter. 8,795.

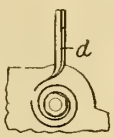
A channelled mudguard *A* is riveted or soldered to the stays *B*, which are secured to the wheel axle.

Hoods and Canopies.



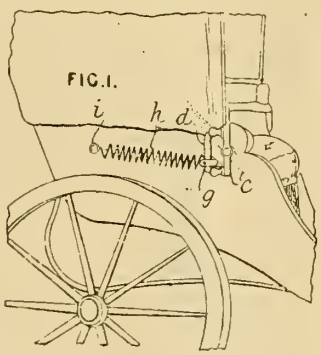
1858. J. B. Thornber. 1,220.

The pram is provided with a sliding or hinged cover, and with a hinged seat. The sides or windows *B* can be turned, by handles *a*, in semi-circular grooves or spaces in the carriage, into which they are lowered when not required; or they may be hinged to the side of the carriage as shown in dotted lines in Fig. 2. The top *C* comprises a metal or other frame covered with oiled silk; it slides in grooves and is held in position by springs, screws or otherwise. The grooves are covered by caps when the sides and top are within them. Space is provided between the sides and top for ventilation. The cover may be of leather or other material. The seat *E* is hinged to the carriage, and supported by a flap which may be raised so as to rest upon a bracket hinged to the seat *D* to form a bed; or it may be lowered into the position shown in dotted lines, so forming a footboard. The body of the carriage can be raised or lowered by a screw *F*.



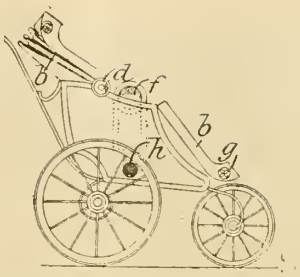
1867. A. Leveson. 2,362.

The hoods are raised by springs when they are released. The Fig. shows one arrangement, in which the hoop stick *d* of the hood is fitted with a volute spring attached to the hinge. In another arrangement a helical spring attached to the body of the vehicle is connected to the hoop stick of the hood.



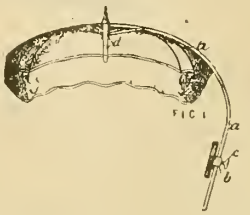
1867. E. Shaw. 2,910.

The hood is fitted with a spring attachment by which it is held either in the open or closed position. The hood frame is formed with an extension *c* to which is fixed a rod *d*. A roller *g* runs on this rod, and is connected to a spring *h* fixed to the body of the vehicle at *i*. The roller is at the bottom of the rod *d* and holds the hood in the raised position. When the hood is lowered the roller runs to the top of the rod and prevents the hood from rising. In a modification, the front end of the spring is attached to a rod sliding on rollers on the hood frame.



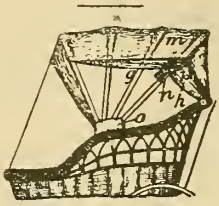
1873. W. Ashton. 2,539.

The pram is fitted with folding hoods *b* and sliding windows *f*. Glazed panels may be fitted to the front, or back, or both. Ventilators *g* and openings *h* for air supply are also fitted. The hoods *b* are held by butterfly nuts and slotted discs *d*, which, in the case of perambulators for two children, are replaced by slotted quadrants.



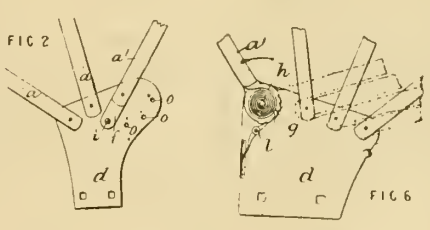
1879. W. Hatchman. 77.

The frame to receive the covering is made with metal ribs and metal or cane stretchers. It is supported by a thick rib *a*, which is bent round to pass through a socket *b*, and is secured therein by a thumbscrew *c*. The stretchers are connected to a runner on the stick *d*, which is fitted with a spring clip for opening and closing the covering. In a modification the rib *a* is placed outside the covering, and may be jointed to the top of the stick.



1879. G. W. von Nawrocki. (L. Schmetzer.) 2,079.

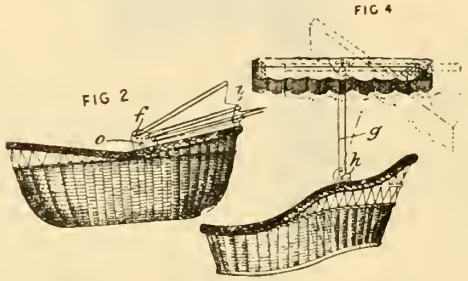
The framework for the covering is connected to the sides of the body. The side parts *g* and the back parts *h*, which are made in one piece, are attached when closed by ring *n* to buttons *o*, and when unbuttoned are capable of flying back by the action of elastic bands *m*. The back parts overlap, and are fastened by buttons or hooks and eyes. The front parts also overlap, and are provided with elastic bands for flying back when unbuttoned. In modifications, bands or straps are substituted for elastic bands for fastening up the covering.



1881. G. W. von Nawrocki. (L. Schmetzer.) 3,925.

Relates to locking-devices. In one arrangement, as shown in Fig. 2, the ribs *a* are pivoted to a plate *d* fixed on each side of the vehicle, the front rib *a*1 having a spring extension *f* with a stud *i*, which springs into

recesses *o* as the rib is moved over the plate to adjust the hood. In another arrangement, as shown in Fig. 6, a ratchet-wheel is formed or fixed on the front rib to be engaged by a spring pawl *l* for holding the rib in any position to which it is moved. On throwing the pawl out of gear the rib may be moved back again. For lowering the hood automatically one end of a spiral spring *g* is attached to the pivot *h*, the other end being fixed to the rib.



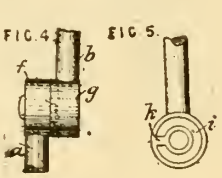
1882. G. W. von Nawrocki. (L. Schmetzer.) 2,311.

Each rib in Fig. 2 is formed in three parts, which are connected together at the corners by bent metal springs or strips, the lowest rib being fastened to the body of the vehicle by hooked pegs *i*, and at each end to a metal plate *f* by a hook or peg *o*. The roof, Fig. 4, is supported by two bars *g*, which are connected to brackets *h* on the body by locking-devices, so that the roof can be adjusted vertically and inclined as shown in dotted lines.



1882. C. E. Gibson. 3,363.

Consists in forming a joint of two solid coated metal rods of oblong or other shape in cross-section, and pivoted together by means of a channel case and rivets which pass through the solid ends of the rods, the outer end of each rod being pivoted to a cap, the stem of which also passes through the solid end of the rod. In one form, as shown, the rods *A* and *C* are curved and jointed by pivots to *n* and *n1* to the channel piece F, the pivots also connecting the front and back plates. When the joint is open the rods bear against the shoulders *p4* and *p5* to prevent them going too far.

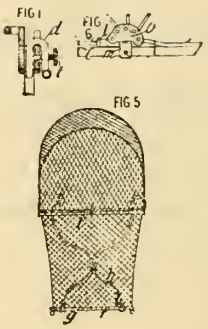


1883. J. Collett. 1,183.

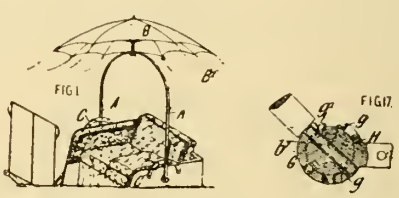
Relates to a folding hood joint and consists in forming the joint of two discs *f g*, Fig. 4, the rods *a* and *b*, connecting the hood with the body of the vehicle, being screwed into the discs. The opening out of the rods is limited by a stop pin on one of the discs coming against a bar or stop *k*, Fig. 5, in a circular groove *i* formed in the inner face of the opposite disc.

1883. G. W. Moon. 4,658.

The folding hood, Fig. 5, of a child's cot is stated to be applicable to perambulators. It consists of netting supported by a series of hoops radiating from and

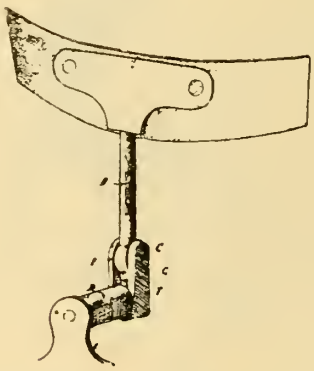


hinged to a centrepiece *o*, Fig. 6, which is attached to the frame by a clamp *m*. The end hoop *l* of the series is fixed in a horizontal position.



1883. C. H. Butlin. 5,354.

The umbrella or hood *B*, Fig. 1, is adjustably secured to the arched frame *A*, pivoted to the sides of the vehicle and capable of adjustment thereon by a catch and sector *C*. The umbrella, etc., is also adjustable along the arch *A* for the purpose of securing it, to which various methods are shown, including pins and springs retaining an eye sliding on the arch in position thereon. The arch *A* may pass through the pivot pin so as to be capable of vertical adjustment. Modifications are shown in the arrangement of the sector and catch. The arch may be supported at one end only, and may be provided with a ball-and-socket arrangement, as shown in Fig. 17, in which the umbrella shank passes through the perforated ball *H* and rests in openings *g g2* in the socket *G*. To re-adjust the position of the umbrella the shank is raised and lowered into another opening. To carry off rain the ribs may be extended as shown at *B2*, Fig 1.



1884. H. W. Twiggs. 2,257.

Relates to a back-rest adjustable to and securing the position of the hood or covering. The rod *A* carries at its top the back-rest *B*, and swivels about the pivot *C*, between the cheeks *F*. The barrel *D* is attached to the end of the perambulator body by the plate *E*. Within the barrel *D* is a spiral spring, pressing against the extended toe-piece *G*. When *B* is pushed forward against the pressure of the spring, the hood may be shifted. When *B* is released the spring asserts itself and the top part of *B* retains the hood in position.

FALSEHOODS IN BUSINESS.

Discussion by Traders.

At the last meeting of the Drapers' Chamber of Trade the chairman said it would be within the memory of those members of the council who were present at the last meeting of the chamber before the adjournment for the summer vacation, that almost the last item on the agenda for that meeting was a question relating to a bogus circular. Arising out of that question, he then, on the spur of the moment, being deeply pained by the many scathing articles and numerous letters appearing daily in the Press, under the title of "Falsehoods in Business," ventured to inquire what course, if any, the chamber intended to take with relation to the most grave and serious charge made by the Bishops in Convocation, which gave rise to the correspondence. It was then suggested that the matter should stand over until the next meeting of the chamber. In introducing the question again he felt that it was somewhat out of date by reason of the lapse of time, it being now nearly two months since the Press was ringing with the bishops' charge against the fair honour of the trade. But in view of the fact that no denial or protest or even notice had been voiced by the chamber to the unwarrantable and unchristianlike statements made by the bishops, he thought it was high time that the chamber placed on record its indignation at the attitude of the bishops and their emphatic denial of the statement made against the trade as a whole. Every class of trade might be divided into sections, but why in the name of all that was just and fair did the bishops class them all together, and dare to assume that lying was their chief stock-in-trade, and deception their main object in business life? No grosser libel had ever been launched against the honourable, upright, conscientious and important body of traders they had the honour to represent. The trade were looking, and would look, to the Drapers' Chamber of Trade to vindicate its honour.

Mr. Badcock seconded the motion.

Mr. Williams said he thought it very ridiculous to take any notice of the matter. (Hear, hear.) In the first place, he did not think the bishop had mentioned the drapery trade; but no one living in the Metropolis could deny that there was a good deal of corruption in the trade. Every day they read of some tradesman or other being fined for corrupt practices. It was certainly very silly for them to start screaming before they were hit. What was the duty of a bishop after all but to show up such things? (Laughter.) They were heavily paid, and they had to do something to earn their money. It would be very unwise for them to take any notice of the bishops. They could afford to ignore them. Why, he asked, should they rake up a statement made some months ago by a bishop with reference to trade generally.

The Chairman said that only a few weeks ago the Bishop of Lincoln, speaking of commercial morality, made a direct reference to the drapery trade.

Mr. Edwin Jones said that any body of business men should be jealous if their reputation was assailed, and he believed the chairman had done rightly in bringing the matter forward. Theirs was the proper organisation to deny what had been said by so high an authority. There was a certain class of people who believed anything they saw in print; consequently, it was only right that they should deny the statements which had been made. Until the statements of the bishops were contradicted, the "man in the street" would believe that those who were members of the drapery trade were trying to deceive the people whom they served. In his younger days assistants were obliged to sell goods by hook or by crook, otherwise they were discharged; but things were very different to-day. Very little misrepresentation took place, and very few untruths were told. It was, of course, very difficult to find out whether assistants were always telling the truth to customers, but it was certain that the employers did not encourage them to tell falsehoods. He did not, however, believe that any business in the world was free from exaggeration. He thought it would be a right and proper course for them to let it be known that they emphatically denied the statements made by the bishops. (Hear, hear.)

Mr. Hardwick said that the bishops only ventured to remark that there was dishonesty in trade, whereas tradesmen were denying that all trade was dishonest. He mentioned that almost within view of the room in which they were sitting, was a shop that was selling an article at 5s. 11d. which they stated to be worth 9s. 11d. As a matter of fact that article could be bought at any wholesale house for 47s. 11d. per dozen. During the recent sales he saw in the window of a shop kept by a member of the chamber some dress material costing 4 5-16d. yard. It was marked "6¾d., worth 10¾d." Personally, he believed that the bishops were quite right in the position they had taken up.

Mr. Prichard Jones said that if the bishops had made a specific charge against the drapery trade the chamber might deny it, but they had done no such thing. There were undoubtedly many who did not run their business quite straight, but the drapery trade, taken as a whole, was as pure as any that existed. The members of the council were far too sensitive. He could not understand why the action of the bishop had been objected to. It was really the vocation of bishops to protest against such things. They did not direct their remarks at respectable tradesmen, but to those who did business in an unjust and unlawful way.

Mr. Walters thought they ought not to take the statements of the bishops seriously. It was quite true that all business men did not run their business as straight as they might do, but the chief fault that could be found with them was that they were liable to exaggeration. That was about the only "corruption" that took place to any extent. There was a sin connected with every trade, more or less, but he believed there was no trade so pure as theirs, although, in the face of the active competition that had to be met, it was almost impossible to be absolutely pure in the conduct of business.

Mr. Hardwick said that, as a proof that there was a certain amount of corrupt practices in the drapery trade, he would mention that sitting at a table was a representative of a firm who every year had to change the labels on their costumes, owing to their being copied by the trade.

The resolution was then put to the meeting and decided lost.

GETTING AT FACTORY COST.

Some Suggestions for Manufacturers.

In these days of fierce competition it becomes increasingly necessary for manufacturers to keep a clear and accurate account of the cost of every article they manufacture, in order to advoid loss. Mr. T. L. Greene, who has made a study of all the existing systems, has just read a paper on the subject at a meeting of hardware manufacturers, in which he made several valuable suggestions.

He says that the information necessary for ascertaining the costs of manufacturing can be obtained only from general books so arranged as to furnish a general view of the financial condition of the company or firm, and at the same time to afford a basis for the distribution of the expenditures later on between the different articles produced. No manufacturer who contents himself with running everything into an account called "Merchandise" or some other comprehensive title, can hope to know what the cost of manufacturing, as between articles separately considered, can be. This is the first test, then, of a good system of accounting for manufacturing, that the general books should show in a condensed way the true position of the firm or company; that such books should be arranged so as to allow of easy distribution of the general items under such headings as are required by that particular factory so that such distributed figures of expense could in turn be made the basis of at least a close approximation of the cost of the individual articles. The bookkeeping of our large railway systems has been a matter of evolution for fifty years.

The General Ledger of the railway has all the large expenditures under but four heads, though subsidiary books carry out the details of these four headings under 150 different accounts. Certain important manufacturing concerns indeed carry out their bookkeeping in a reversed order; in their books practically the cost system comes first and the general books afterward; it is also true that with great care such a system may be made to give approximately accurate results, but it is a system which, because of its manifest dangers of error, cannot be recommended as the best.

Importance of the Inventory.

The inventory merits careful attention. It is needless to say that an exact account of the stock of materials on hand by count, weight, or measurement should be had at stated intervals, at least once per year. Because of its importance great care should be exercised; specially designated men should count or measure the quantity of this or that article in a particularly defined bin or room, or space, marked on the floor with chalk if need be. Each one of such men should file his original papers at the office signed with his name as a true statement, before a witness if desired; such papers will contain such brief comments as will describe the goods and also will enable the price officers to judge of the condition. After the quantities have been ascertained, such inventory should be taken into the books at cost prices or market prices, whichever is the lower, allowances being made for goods damaged or out of style.

If manufacturers are prepared to give the necessary time and attention and possibly some little expense to an arrangement for a so-called book or living inventory, they can have a statement, approximately correct, of the amount of material then on hand at the end of the month and the amount which has been consumed in manufacturing. Such a monthly statement of the stock of materials has several advantages—one that it is an important factor in the preparation of a correct financial exhibit monthly; another that it tends to more care in the disposal of raw material, now made a matter of record, and another that it leads into a proper system of manufacturing costs. Still another advantage of a careful book or living inventory, calculated by debiting and crediting the quantities received and used, is that in many cases it will be found unnecessary to stop the works or to close down but a short time in order to take an inventory by count, for the reason that the quantities can be counted when the stock is low at the end of any convenient month; moreover, the different departments or different kinds of material can be inventoried on different months and the results compared with the stockkeeper's records for each department or class separately. Some of the smaller concerns do not take careful inventories; perhaps because owing to the absence of any cost system they do not know at what price to include the items of their product wholly or partially completed. Wherever possible such partially or wholly completed articles should be taken over into the inventory at their exact cost of manufacture. In cases, however, where a concern has large contracts on hand which require considerable time for their production, it is fair to include some portion of the profits monthly in the Ledger by an arrangement of entries, as otherwise the concern would show no profit for a considerable period, and then a large profit. The articles which are partially or wholly finished should be taken into the inventory at their exact manufacturing cost as closely as this can be ascertained, and no portion of the selling or general expenses should be added, nor should they be carried at the prices for which they can be sold.

A certain old gentleman, who for many years had occupied a prominent position in the manufacturing world, was found to always add into his costs all his selling and general expenses, and interest charges, too, in making up his inventory of finished products. If this inventory had been the same from year to year, little harm would have been done so far as his profits were concerned, altogether the value of the asset on the Balance Sheet would have been over-estimated; but as it happened that there was a great difference between the end of the year as compared with the beginning, his profits for that period were overstated. The old gentleman stoutly contended that his system of bookkeeping was correct, but it was shown to him that according to his system he might have run his factory night and day, piled up all his goods in his warehouse without selling a single package, and at the same time have shown large profits at the close of his fiscal year.

Some Methods Analysed.

It is the custom in some trades where goods are manufactured under orders to take the manufactured but undelivered goods at the close of the year into the accounts at prices contracted for. This is the general custom in certain lines of manufacturing at this date, and while the aggregate of profits over a number of years may not be affected by this method of inventorying manufactured goods at selling prices, yet the profits for any particular year may be considerably over or under stated by such accounting. There is really only one source from which profits can be said to be made by a manufacturing concern, and that is from sales. The taking of an inventory is not of itself a source of profit, but is the process by which we endeavour to eliminate all factors extraneous to the period under review, and thus confine the profits to the actual sales, less the actual cost of production. It is only under unusual circumstances that it can be considered correct accounting to take in the finished product at anything more than the actual cost of manufacture, including all items which can be properly put under that heading. Without going into too much detail many reasons will occur to all why this statement is a correct one; such, for example, as the fact that a fire may burn the goods and thus destroy the so-called profit, for certainly no insurance company would reimburse the owner for more than the cost of his product. No real profit is made until the goods are delivered, and the obligation of the customer is placed upon the manufacturer's books.

Working Capital.

Another matter of consequence is working capital. As every business man knows, it requires considerable sums of money to provide for the accounts of customers, the raw material, the force of employees, and other like items, until the money from the sales may be expected. The amount of necessary working capital will vary according to the kinds of business. In the building of steamships, for example, it is very large. Not a few of our contributions of recent years are vulnerable at just this point, for, having been formed without adequate cash capital, they may be obliged to borrow largely from the banks to supply their need for ready money; and this need is the larger the higher the prices for material and labour. If during the years of prosperity such combinations have not taken a fair portion of their earnings to pay off their bank debts, and if they still owe an undue amount of borrowed money, they are not in good financial condition.

Depreciation and Betterments.

Perhaps no subject connected with the accounting of manufacturers has been the subject of so many differing opinions as the above. For example, it is a common remark for a man to say, "My factory has been kept in excellent repair, and therefore nothing need be set aside for wear and tear." But repairs to properties and depreciations are not the same thing; the one relates to the keeping up of machinery as it is, and the other looks forward to the time when that machine will have to be thrown out and a new one substituted. When that time comes the prudent manufacturer will have allowed for that contingency by deducting from his earnings each year a proportion of the cost of that machine. If we estimate that that machine will do good work for twenty years, and then become worn out or obsolete, then technically 5 per cent. of the cost has been consumed in producing the manufactured goods each year, in addition to whatever repairs may have been made, for repairs pure and simple do not affect this reasoning, except as they may influence our

opinion as to the life of that machine; nor do renewals of parts. In such matters conservatism is the safest policy, for, as everyone knows in these days of invention, one cannot be sure when a new machine may be put upon the market which will supersede the old. The manufacturer who does not as quickly as possible substitute a new and efficient machine for an old or inefficient one, even though not worn out, will not after a while be able to compete with his neighbours.

It will be remembered that one reason for the great success of Mr. Carnegie was his pronounced determination to spend any amount of money to increase the efficiency of his works, and to replace one set of machines at once with another if the latter could be worked by fewer men; it is told of him that he would at times thus throw out old machinery still in good working order to the value of £200,000. Such contingencies affect all manufacturing, and he is wise who has a fund in reserve to use for just such emergencies.

Amount of Depreciation an Open Question.

Yet, after all is said, the precise amount which should be set aside each year for depreciation is a matter for discussion; accountants have learned by experience that in a general way depreciation will vary from 2 to 10 per cent. of the cost of buildings or machinery, but even when the percentage may be estimated the determination of the depreciation in money may be as difficult as ever, because of lack of knowledge of plant cost.

The Basis of Proper Account Books.

It cannot be too often repeated that a cost system by details cannot be had unless the general books are first arranged to that end, so that all the proper charges to cost of manufacturing are decided upon and grouped. If the general system is well designed it will be easy at any time to get up additional subsidiary books, separating the expenses in any desired detail for the further information of the office. The general books must first be made to balance and the storekeeper's accounts to tally with the inventory by count before proceeding further.

The Refinement of Cost Getting.

When all is ready then the next step is the ascertaining of the facts regarding each article or kind of article produced and sold. While complicated oftentimes in practice and not easy always to work out in the shop, the principle is simple; it consists by cards or slips in charging to a particular order (usually designated by a number) the material used and the direct labour spent on that order. The usual course is for the manager or superintendent to decide that a number of articles of a selected kind shall next be made up either on customer's orders or for a future market; he then signs an order to that effect, whereupon a requisition is made on the storekeeper for the amount of material or materials needed. The amount of material used and the exact number of hours worked in Factory A on that numbered order are kept track of in that factory. Formerly the workingmen themselves kept their own tally; now in busy factories it often pays to have a shop clerk who can keep account of all such records, turning his reports in to the main office for entry on a Cost Order Book. The shop clerk is also a relief to the foreman, who can then give his entire attention to the quality of the work done in his shop and keep such watch on the orders going through that when one order is finished he can have another order ready for that mechanic. Factory B and Factory C can send in similar reports, and so can the room for assembly of the parts. When a product must go through several factories, each adding something to it, the same procedure may be observed, each factory reporting only its own use of labour and new material, leaving the main office to make up the statement of total cost as before; or a debit and credit labour and material account between the factories may be established, but the objection to this is that it adds to the amount of bookkeeping without adding anything to the store of real information. In the main office, care, of course, should be taken that the total material reported as issued by the storekeeper and the total productive labour as shown by the general books be made to agree with the shop reports, or that the difference be accounted for. We already know the percentage of loading or indirect expense, and this general percentage figured on the labour cost of what particular order and added to the labour and material already known gives roughly the manufacturing cost of that order.

The Record of Sales.

A suggestion here is that duplicate bills or invoices be made in carbon, a convenient way being to make out a number of such bills at one sitting by using the flat or book kind of typewriting machine. These duplicate invoices or bills are compared with the charge to the customer first, then turned over to the sales clerk, who can keep the statistics of sales in any number of books or in any number of columns, showing sales first by factories and then subdivided into sales by kinds or groups, these latter statistics to be kept or changed from time to time, in accordance with the desire of the management for information and to make the records of sales conform in detail to the records of cost, thus showing the manufacturing gain or loss by articles or group in each factory.

Expenses, General and Selling.

Then comes consideration of the general and selling expenses; these may be kept in detail by columns and charged directly to special articles when proper. These expenses should generally be distributed over the product according to value of that product, if possible. Of course, no one would consider a group of products as profitable unless all such expenses were added in fixing the price, but many cases arise where for special reasons or on a special article the manufacturer is willing to accept but a small return over manufacturing cost; the two classes of expenditure should therefore be considered separately. In like manner the proportion of interest on bonds or borrowed money or dividends on preferred stock or interest on partners' capital can be ascertained for statistical purposes for each group of products, just as the railways keep their ton mile statistics for one purpose and the cost of moving trains for another. In this way the policy of reducing prices to increase output and similar questions can be considered from the statistical standpoint. Such exhibits show what class of products is the most profitable and wherein any unusual expense may appear, giving the officers a valuable hint where to look in reducing cost.

TRADERS DISCUSS STAMP TRADING.

The Way it is Introduced.

The Kettering Chamber of Trade is to be congratulated on the opposition which it is offering to the introduction of stamp trading into the town. At a meeting of the members, held last month, Mr. Lewis Richards (the president) explained that an agent of one of these stamp trading concerns had been canvassing in the town, and no doubt some of the tradesmen felt the matter was worthy of consideration. So they thought it would be advisable to send out notices asking tradesmen to carefully consider before committing themselves to any signature. He (the speaker) had been in Birmingham during the last few days, and had picked up a few things there in respect to the matter. Two or three tradespeople told him they had unfortunately taken it on much to their regret afterwards. The system, he maintained, was neither any good to them nor to the public. It was for those present that evening to consider whether they would pass a resolution on the subject for the guidance of their members.

Mr. Alfred Webb, C.C., who was received with applause, explained in detail the system to which they took objection. The company sold to the tradesmen stamps in this particular case at 1s. 6d. per 100. That being so, the tradesman who bought the stamps then gave them out in the shop as bonuses to the customer. The customer then took the stamps, when he had such-and-such a quantity, to the shop of the company, for which he received value in goods. Pushing the system into the town was done by some enterprising man—a

man with pushing ways and glib of tongue. Co-operation was the first card he played. He then pits tradespeople against tradespeople, and says, "If you won't take it on, Mr. So-and-So will." Mr. Webb used strong words, which he said he could prove, against the system. When the agent called at Kettering he was asked if they had got Messrs. Adnitt, the well-known drapers of Northampton. The reply was "No; we called on them, and they were most anxious to take it on, but wanted the exclusive right of the stamp, which could not be granted." He (Mr. Webb) telephoned to Mr. Adnitt, asking if that were so, and he had received a reply stating that it was not. A letter followed.

In this communication, which Mr. Webb read, Messrs. Adnitt said, "We beg to state most emphatically we have never for one moment entertained the matter, and all the principal traders here have decided to have nothing to do with the scheme. We all consider it a form of prohibition, and an interference with individual enterprise that could not be tolerated, and we trust the tradesmen of Kettering will be quite unanimous in absolutely refusing to entertain the proposal." On calling a second time on a trader in Kettering who had first considered the matter, the agent was told that he (the trader) had altered his mind. To this the agent replied, "You have seen Mr. Webb. Mr. Webb is jealous because a competitor at Northampton is one of our clients. He wanted us to put him on, but we won't have him." This was altogether at variance with the facts. They thus saw the methods the agent was adopting to get clients. The company claimed that it was a benefit to the trader and to his customers. This was not so. In the first place, he had to buy stamps of this firm. If the customer spent a sovereign the trader had to give stamps to the value of 10d. That meant that, supposing he made £100 a week turnover, he had to pay £200 a year in stamps to this trading company. Was there any gentleman who could afford to do that and get a living at the same time? If the traders had got to give 4 per cent. they would have to put that amount on their goods before they could do so. Mr. Webb concluded by moving a resolution strongly deprecating the system in question, which they regarded as an impudent tax on trade, and of no benefit to the public, the chamber pledging itself to use all legitimate means to prevent the system being established in Kettering.

Mr. Ernest Woodcock, in seconding, described his experiences with the agent, and similar remarks were made by Mr. Postgate, who had lived in New Zealand, whence, he said, the system was banished. Mr. Pritchard, Mr. Bye, Mr. H. Barlow, and Mr. A. G. Jones all spoke against the system. The resolution was unanimously carried.

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ARRANGEMENTS WITH CREDITORS.

Leon L'Hollier, Pram Manufacturer, Birmingham.

We regret to announce that the above is again financially embarrassed. It will be remembered that two years ago his creditors accepted 7s. in the £, the liabilities being £8,091 and assets £2,583. Since then Mr. L'Hollier has suffered much from illness, and want of capital has also arrested progress.

At the meeting of creditors last month a representative of Mr. G. H. Hughes was voted to the chair, and it was reported that the liabilities now stand at £1,145 and the assets should show a surplus of £189. Mr. L'Hollier stated that he estimated that after paying 7s. in the £ under the previous arrangement he would have £1,000 for continuing his business, and of this amount £450 was lost in connection with his Edgbaston Street premises. Of the rest of the £1,000 some £300 was spent in connection with the previous composition and the balance has been lost by reason of illness. He further stated that his life policy for £1,400 was assigned to Lloyd's Bank two years ago, and the furniture at his house belongs to his wife under a marriage settlement.

It was decided that the estate be realised forthwith under a deed of assignment, the committee to consist of Mr. G. H. Hughes, Mr. Travers, of the Ariel Wheel Works, and Mr. Boucher.

George Rixon, Domestic Machinery Dealer, Maidenhead.

The offer announced in our last issue of 7s. 6d. in the £ has fallen through, and the estate is now being realised under bankruptcy. The debtor's statement shows liabilities £209 18s. 3d. and assets which are expected to realise £47 8s. The stock and fittings have already been sold for £30, a part of the proceeds being required for preferential creditors, and this leaves the book debts, which are expected to only realise £10.

The debtor commenced business as a domestic machinery dealer at 35, Queen Street, Maidenhead, in August, 1898, with a capital of £107, subsequently removing to No. 71 in the same street. He states that at the date of the receiving order three creditors had obtained judgment against him, and the High Bailiff and the landlord were in possession. The debtor's wife claims the household furniture.

The debtor states the causes of his insolvency to be "bad trade, competition, and illness of wife." The only book kept by the debtor is a day book. His household expenses for the past year were about £100.

Stern & Sons, Dealers in Furniture and Prams, Partick, Glasgow.

In the above affair T. Albert Chilton for £12 12s.

S. E. Maund, Cycle and Sewing Machine Dealer, Craven Arms, R.S.O., Salop.

At a meeting of creditors held on November 22nd at the office of Mr. W. S. Mobberley, solicitor, Lye, accounts were produced showing liabilities £374 5s. 9d. and assets £213 10s., of which £50 were book debts, £110 stock. It was decided to accept 10s. in the £ payable at three and six months under a guarantee.

Connah & Co., Cycle and Domestic Machinery Dealers, Rhyl.

A meeting of the creditors of the above was held on November 24th in London, when it was resolved that Messrs. Poppleton and Appleby make a thorough investigation into the estate and report to another meeting before December 8th, on which date a petition in bankruptcy is to be heard.

A. Harris, Dealer in Furniture and Prams, Cardiff.

The deed in the above shows liabilities £174 and assets £44. The Cradley Carriage Co. are interested to the extent of £20.

Walker and Coxon, Ironmongers and Dealers in Mangles, Newcastle-on-Tyne.

A deed has been registered showing £4,170 due to creditors with assets of £2,670.

Among the creditors are: J. and A. McFarlane, Glasgow, £17; W. and S. Summerscales' Sons, Keighley, £28.

Edwin O'Brien, Dealer in Furniture and Mangles, Heywood.

A deed has been registered in the above showing liabilities £387 and assets £381. Smith and Paget, Ltd., of Keighley, are interested to the extent of £11.

Rhoades, Smith & Co., Ltd., House Furnishers, Sewing Machine, Mangle, and Pram Dealers, Harrow and Wealdstone.

At a meeting of creditors held last month it was stated that the liabilities to trade creditors were £1,645 and assets £4,163, of which £2,715 was owing on hire agreements. A receiver had already been appointed on behalf of the debenture holders, who are interested to the extent of £1,400. The affair being in liquidation it was decided to appoint a committee of creditors to confer with the liquidators.

Among the creditors are:

Hatchman and Co., Fore Street	£10
O. Lobl, Aldersgate Street	£29
The Pram Manufacturing Co., Halesowen ...	£20
Rivett, Campbell, and Co., Manchester ...	£40
Simpson, Fawcett, and Co., Leeds	£42
Smith and Paget, Ltd., Keighley	£15

Sheffield Furnishing Co. (L. Sanderson), 308, London Road, Sheffield.

A deed has been registered in the above, the liabilities being stated at £4,548 and the assets at £2,933, to secure a composition of 15s. in the £.

Among the creditors are:

Dawson, Bentley and Co., Keighley	£10
T. Harris and Co., Birmingham	£16
Humphry and Sons, Ltd., Birmingham	£74

Wm. Wallace, Dealer in Furniture, Prams, and Mangles, Romford.

At a meeting of creditors last month it was decided to accept 13s. 4d. in the £, the liabilities being £1,616 and the assets £1,516, two-thirds of which is stock.

Among the creditors are:

Rothschild and Baker, Birmingham	£24
Sterling Manufacturing Co., Cubitt Town ...	£5

H. H. Johnson, Hardware and Mangle Dealer, Masborough.

The above is paying 10s. in the £ under a deed. Among the creditors are: Dawson, Bentley, and Co., of Keighley, for £30.

Grace Bros., Dealers in Furniture and Wringers, Talbot Street, Dublin.

The above offer 3s. in the £, their liabilities being £325 and assets £133. Among the creditors are the Acme Manufacturing Co., Ltd., of Glasgow, for £12.

Hans Wallace, House Furnisher and Pram Dealer, Prospect Street, Hull.

The creditors are accepting 12s. 6d. in the £ under a deed. Among the creditors are J. Lloyd and Co., Ltd., of Birmingham, for £24.

Phillips & Co., Dealers in Cycles and Prams, Glasgow.

The above estate is being dealt with under sequestration and will probably show 15s. in the £, the liabilities being £286.

Among the creditors are:

Halesowen Pram Co., Halesowen	£10
T. Luckett, Birmingham	£14

L. Wand, Merchant and Manufacturer, Corporation Street, Manchester.

A deed has been registered in the above showing liabilities £2,152 and assets £1,470. Among the creditors are the Gritzner Machine Co., of Durlach, for £44.

E. H. Cheeseman, Furniture and Pram Dealer, London Road, West Croydon.

The above is paying 10s. in the £. Among the creditors are: Parker Bros., of Curtain Road, E.C., for £7 6s. 6d.

Charles Blackburn & Son, Furniture and Mangle dealers, College Road, Rotherham.

A deed has been registered in the above showing liabilties £677 and assets £565, to secure a composition of 12s. 6d. in the £. Among the creditors are: Dawson, Bentley, and Co., of Keighley, for £16.

William H. Moor, House Furnisher and Pram Dealer, Coventry Road, Birmingham.

The deed filed in the above shows liabilities £686 and assets £150. Among the creditors is T. Albert Chilton, of Birmingham, for £33.

Patents

The following list has been compiled expressly for this Journal by Messrs. Charles Bauer, Imrie, & Co., of the City Patent Office 72, Cannon Street, London, E.C., from whom further information may be obtained.

APPLICATIONS FOR BRITISH LETTERS PATENT.

21,037. J. England. An attachment for locking the wheels of perambulators, mail-carts, and like vehicles.

21,238. W. L. Bradford. Improved gear for driving the rollers of ironing, wringing, mangling, and other machines.

21,488. J. Lowe and J. Allan. A new or improved machine for simultaneously stitching both edges of one, two, or more lengths of fabric.

21,719. H. C. Munro. Improvements in sewing machines.

21,865. J. B. Summerscales. Improvements appertaining to the handles of washing, wringing, mangling, and like machines.

22,866. J. A. Brown. Improvements in machines for blind stitching, blind felling, and like sewing or stitching.

23,051. C. McCloskey, H. McCloskey, G. C. Phœnix, and M. Gould. Improvement in sewing-machines.

23,390. E. Cornely and R. Cornely. Improvements in sewing and embroidering machines.

23,563. W. Fairweather (a communication from the Singer Mfg. Co.). Buttonhole cutting devices for sewing machines.

23,663. W. E. Goodyear. Improvements in buttonhole stitching machines.

23,709. D. Simpson and J. J. Simpson. Improvements in children's carriages.

23,824. A. A. Johnston. Improvements relating to sewing machines.

ABSTRACTS OF SPECIFICATIONS RECENTLY PUBLISHED.

24,215 of 1904. **Blindstitch Sewing Machine.** Denis Flanagan, Clayton-le-Moors. November 9th, 1904.

The improvements constituting the invention embodied in this machine consist essentially in mechanism for ensuring a more positive feed and a finer adjustment of the work-holder than with mechanism such as described in the inventor's prior specification, No. 8,652 of 1904.

27,240. **Feed Device for "Piece Goods" Sewing Machine.** W. Mycock, of Salford, and W. H. Cottam, Newton, Manchester. December 14th, 1904.

The claim made is for: "The arrangement, use, and application of a travelling pin-chain, or like flexible part, as a flexible feeding device for a piece goods sewing machine."

28,130. **Over-edge Sewing Machine.** A. V. Rowley, Frankfurt-on-Main (a communication to O. Imray). December 22nd, 1904.

This is a two-thread over-edge sewing machine, and the invention comprises improvements claimed as "(1) an arrangement whereby the loop of the upper thread seized by the looper needle is kept below the fabric during the rotation of the looper needle, so that no pull on the fabric away from the cloth-plate takes place, and consequently a cloth presser is dispensed with; and (2) the employment of a semi-circular looper needle with nose at the rear end such as is used in other sewing machines, so that the looper needle can pass through the upper thread loop without carrying it upwards."

28,084 of 1904. **Thread-controlling Device for Sewing Machines.** Singer Mfg. Co. (a communication to W. Fairweather). December 22nd, 1904.

The object of this invention is to simplify, and increase the effectiveness of, the thread-controlling device described in Specification No. 1,936 of 1904. The improved device, which comprises a thread-feeding wheel and a cycle cam rotatable once for each group of stitches independently of the main shaft, is intended more particularly for use on buttonhole stitching and barring machines to enable the threads to be properly interlocked. Fifteen claims are made.

28,927. **Twin-needle Embroidering Machine.** Singer Mfg. Co. (a communication to W. Fairweather). December 30th, 1904.

This machine is of that class in which two needles are employed with a single loop-taker, and it is provided with a vibrating thread-carrier for laying an embroidery thread across the line of feed to be stitched down on the face of the material being operated upon. The invention consists more particularly in means for simultaneously shifting the needles and loop-taker across the line of feed for a series of steps in succession in each direction, for the purpose of producing ornamental scallop work or festooning; but it also comprises various details and means for maintaining one of the two needle-bars temporarily stationary at the bottom of its stroke to enable the single shuttle to co-operate satisfactorily with widely spaced needles. Ten claims are made.

28,932. **Under thread "Pull off" Device for Sewing Machines.** Singer Mfg. Co. (a communication to W. Fairweather. December 30th, 1904.)

This is an adjustable "pull-off" device for regulating the amount of under-thread supplied for each stitch, while maintaining a uniform tension thereon, and independently of the tension on the upper thread. The invention comprises means for controlling said device to automatically vary the relative lengths of thread pulled off for the stitches of successive groups. Twenty-two claims are made.

28,933. **Adjustable Work Clamp for Buttonhole Machines.** Singer Mfg. Co. (a communication to W. Fairweather). December 30th, 1904.

The object of this invention is to provide a work clamp suitable for a wide range of work to obviate the necessity of having several clamps when the positions of the buttonholes vary, as in collar and cuff work. A hinged clamp frame which overhangs the base plate of the clamp and carries spring-pressed clamping arms and clamp foot, is adjustably mounted relative to said base plate, and the clamp foot is practically hung on a universal joint. Nine claims are made.

28,934. **Improvements in Button hole Cutting and Stitching Machines.** Singer Mfg. Co. (a communication to W. Fairweather). December 30th, 1904.

This invention relates to machines of that class in which the buttonhole is cut prior to the stitching operation, and is described as applied to the machine described in Specification No. 18,105 of 1902, having a cutter device such as described in Specification No. 2,703 of 1904, which machine comprises a stationary base and a travelling frame carrying the stitch-forming mechanism. It consists in various combinations of continuously-operating cutter-actuating mechanism, a starting device for the stitching mechanism, automatic tripping mechanism for said starting device, and manually or foot operated means for coupling the cutting device and releasing the tripping mechanism. Six claims are made.

28,936. **Sewing Machine Presser-foot.** Singer Mfg. Co. (a communication to W. Fairweather). December 30th, 1904.

This presser-foot is more especially designed for use with a lap-seam feller or folder. It is hinged or pivotted to its shank, and the latter is provided with a guide adapted to project down below the front portion of the foot so that it assists in properly directing the work to the needle or needles. Eight claims are made.

6,507 of 1905. **Rotary Hook High-speed Sewing Machine.** Wm. Jones and James Hall, of the Jones' Sewing Machine Co., Guide Bridge. March 28th, 1905.

This is a machine of that class in which the hook or loop-taker rotates two or more times for each stitch; and the improvement constituting the invention embodied in it consists in the combination with the hook of a bobbin-case concentrically mounted therein, a guide to prevent the loop twisting or being caught again by the hook after being cast off, and a relieving finger adapted to act on said guide so as to make a passage for the loop of needle thread to pass freely between the bobbin-case arm and holder. Four claims are made.

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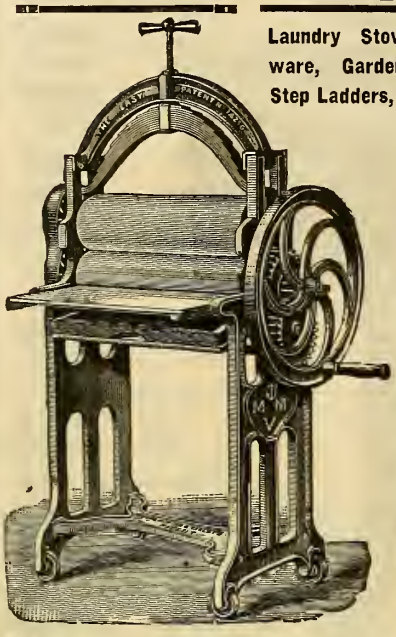
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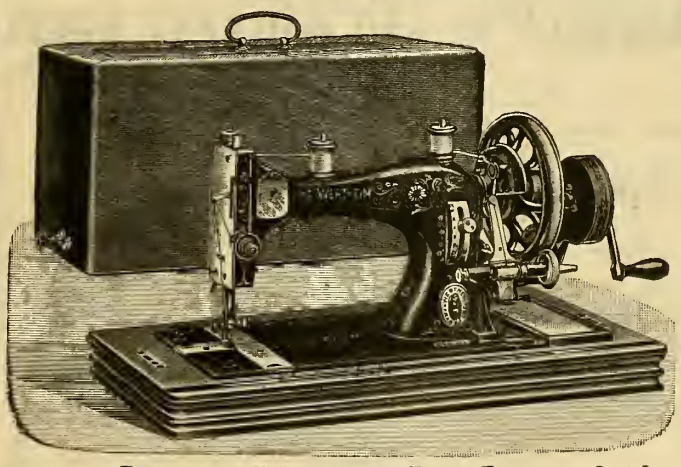
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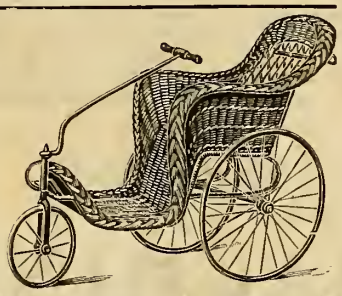
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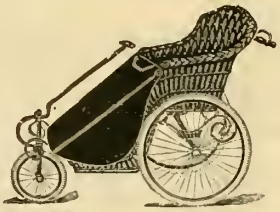
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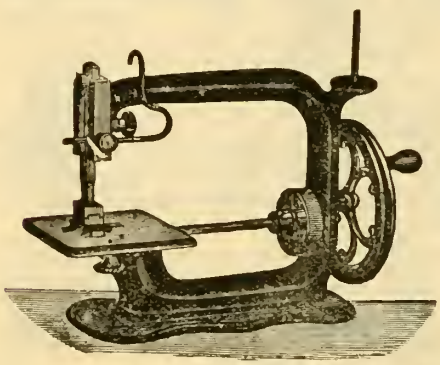
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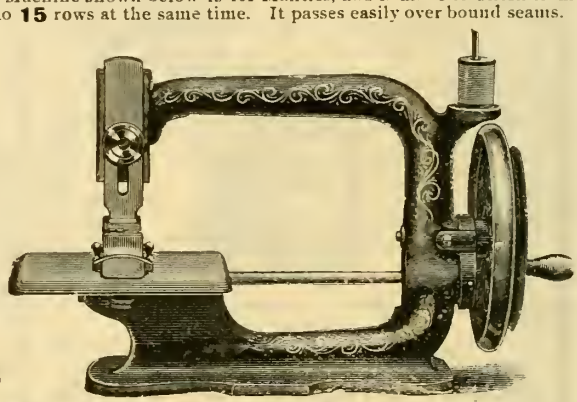
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